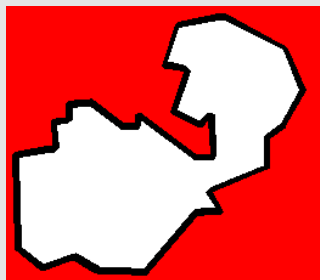


# **Fiscal Decentralisation and Sub-National Government Finance in Relation to Infrastructure and Service Provision in Zambia**



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## **ANNEXES**

A collaborative Study between  
**The National Association of Local Authorities in Denmark (NALAD)**  
**Institute of Economic and Social Research (INESOR) at University of Zambia**

One of the series of reports of: Fiscal Decentralisation and Subnational Finance in Africa  
Directed by the World Bank  
Financed by DANIDA, Denmark  
With support from the United States Agency for International Development

**June 1999**

## ***ANNEX OF TABLES***

**Table 4.1 Total Revenue and Expenditure (Central Government & Local Authority (K' million))**

			1994	1995	1996	1997
1	Total Central Government	Revenue	449618	595860	839386	1028352
2		Expenditure	757234	579470	729661	893354
3	All Local Authorities	Total Revenue	21661	52884	42848	38829
4		Total Expenditure	22077	21784	26002	24859
5	Share of	All Local Authority to Central Govt Revenue	0.05	0.09	0.05	0.04
6		All Local Authority to Central Govt Expenditure	0.03	0.04	0.04	0.03
7	Gross Domestic Product		2240700	2998400	3970300	5157000
8		share of all Local Authorities Total Revenue	0.010	0.018	0.011	0.008
9		share of all Local Authorities Total Expenditure	0.010	0.007	0.007	0.005
10	Total Public Debt		4127535	5764221	8241631	10590825
		Domestic Debt	149894	238116	265754	303162
		Concessional External Loans	3868178	5183815	7433300	8591093
		Non-Concessional External Loans	109438	342152	541266	1696549
		Total All Local Authorities*	25	138	1311	21
11	Share of	All Local Authorities Total Debt to Total Public	0.000	0.000	0.000	0.000

Source: Central government figures are based on the Ministry of Finance and Economic Development (MoFED), Macroeconomic Indicators, May 1998 actual domestic budget out turn. Aggregate local government figures are provisional account figures from the Central Statistical Office, Public Finance Branch.

Note: \*based on account figures from the six sample councils.

Local government revenues are 59 percent in 1995, 39 percent in 1996 and 36 percent in 1997 higher than expenditures due to the format of accounting used on one part. The format of accounting is based on receipts and payment. On the other part, the untimely and unexpected disbursement of grants by the central government with the consequence of a reduction on spending on service deliveries, the build up of accumulated debtors position, and statistical errors and discrepancies, see section 4.1 for more explanation, results in the observed disparities.

**Table 4.2.1 Local Authority Revenues and Expenditures (Recurrent & Capital Expenditures (K' million))**

			1994	1995	1996	1997
1	All Local Authorities Total Expenditure		22077	21784	26002	24859
2		Recurrent	21024	21187	23044	23738
		Percentage of Total Expenditure	95.23	97.26	88.62	95.49
3		Capital	1053	597	2958	1120
		Percentage of Total Expenditure	4.77	2.74	11.38	4.51
	percentage of Total Public Expenditure (GRZ)		2.92	3.76	3.56	2.78
4	All Local Authorities Total Revenue		21661	52884	42848	38829
	percentage of Total Public Revenue (GRZ)		4.82	8.88	5.10	3.78
5	All Local Authorities Total Debt Service✱		25	138	1311	61
	percentage of Total Public Debt Service (GRZ)		0.007	0.038	0.384	0.018
6	All Local Authorities Total Borrowing✱		25	138	1311	21
	percentage of Total Public Borrowing (GRZ)		0.001	0.002	0.016	0.000

Source: Provisional account figures from Central Statistical Office, Public Finance Branch and total central government debt service is based on the Ministry of Finance and Economic Development (MOFED), Macroeconomic Indicators, May 1998.

Note: ✱ based on account figures from the six sample councils.

**Table 4.2.1.A Ndola City Council Revenues and Expenditures (Recurrent & Capital Expenditures)**

			1994	1995	1996	1997
1	Total Expenditure		2865847877	5181201079	4972593863	6287846000
2		Recurrent	2770797877	4811137079	4418398863	5884214000
		percentage of Total Expenditure	96.68	92.86	88.86	93.58
3		Capital	95050000	370064000	554195000	403632000
		percentage of Total Expenditure	3.32	7.14	11.14	6.42
	percentage of all Local Authorities Total Expenditure		12.98	23.78	19.12	25.29
4	Total Revenue		3793476585	5350527980	5249739988	4777393305
	percentage of all Local Authorities Total Revenue		17.51	10.12	12.25	12.30
5	Debt Service		0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Debt Service*		0.00	0.00	0.00	0.00
6	Borrowing		0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Borrowing*		0.00	0.00	0.00	0.00

Source: Account figures from Ndola City Council

Note: \*based on account figures from the six sample councils

**Table 4.2.1.1.A Ndola City Council Financing Requirements**

		1994	1995	1996	1997
Financing		-513024233	910002732	67126473	6727965767
Total Revenue		3793476585	5350527980	5249739988	4777393305
Total Expenditure		2865847877	5181201079	4972593863	6287846000
Creditors	of which	414604475	1079329633	344272598	5217513072
	LASF	299474000	608885000		1266705000
	ZRA	115130475	252623384	336732725	333239794
	ZNPF			7539873	118930539
	Workers compensation				
	ZAMTEL		17719937		
	ZESCO		1057312		3444453985
	Retires				
	Insurance				
	Others		199044000		54183754

Source: Account figures from Ndola City Council

Note: The table is not quite complete due to missing data for all the years in some places.

Financing requirements (row 2) defines total expenditure plus what is owing to creditors or suppliers less total revenue. It reflects a better cash flow position of the council as compared to the receipts and payments system of presenting accounts. The creditors position is not normal borrowing but shows the extent to which the council has been defaulting on due payments. The financing requirements are negative when a council has surplus funds and positive when the council is in deficit.

**Table 4.2.1.B Kalulushi Municipal Council Revenues and Expenditures (Recurrent & Capital Expenditures)**

			1994	1995	1996	1997	1998*
1	Total Local Authority Expenditure		887514000	808933000	1077992500	827042000	1693311000
2		Recurrent	853886000	804933000	1077992500	807042000	1303311000
		percentage of Total Expenditure	96.21	99.51	100.00	97.58	76.97
3		Capital	33628000	4000000	0.00	20000000	390000000
		percentage of Total Expenditure	3.79	0.49	0.00	2.42	23.03
	percentage of all Local Authorities Total Expenditure		4.02	3.71	4.15	3.33	4.58
4	Total Revenue		1023107000	734571000	1178940300	1139774700	1693403000
	percentage of all Local Authorities Total Revenue		4.72	1.39	2.75	2.94	16.57
5	Debt Service		0.00	0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Debt Service*		0.00	0.00	0.00	0.00	0.00
6	Borrowing		0.00	0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Borrowing *		0.00	0.00	0.00	0.00	0.00

Source: Account figures from Kalulushi Municipal Council

Note: \*based on account figures from the six sample councils

\* Represents budgeted expenditure

**Table 4.2.1.1. B Kalulushi Municipal Council Financing Requirements**

		1994	1995	1996	1997
Financing					296676811
Total Revenue		1023107000	734571000	1178940300	1139774700
Total Expenditure		887514000	808933000	1077992500	827042000
Creditors	of which				609409511
	LASF				348000000
	ZRA				
	ZNPF				1030206
	ZAMTEL				11000000
	ZESCO				67000000
	Retires				97699305
	Chibuluma Mines				73000000
	Others				11680000

Source: Account figures from Kalulushi Municipal Council

Note: Financing requirements (row 2) defines total expenditure plus what is owing to creditors or suppliers less total revenue. It reflects a better cash flow position of the council as compared to the receipts and payments system of presenting accounts. The creditors position is not normal borrowing but shows the extent to which the council has been defaulting on due payments. The financing requirements are negative when a council has surplus funds and positive when the council is in deficit.



**Table 4.2.1.C Chibombo District Council Revenues and Expenditures (Recurrent & Capital Expenditures)**

			1994	1995	1996	1997	1998*
1	Total Local Authority Expenditure		70751827	119373712	107253679	126252880	231120000
2		Recurrent	70751827	119373712	107253679	126252880	195120000
		percentage of Total Expenditure	100.00	100.00	100.00	100.00	84.42
3		Capital	0.00	0.00	0.00	0.00	36000000
		percentage of Total Expenditure	0.00	0.00	0.00	0.00	15.58
	percentage of all Local Authorities Total Expenditure		0.32	0.55	0.41	0.51	0.63
4	Total Revenue		76117460	121750000	112099433	126038188	231120000
	percentage of all Local Authorities Total Revenue		0.35	0.23	0.26	0.32	2.26
5	Debt Service		0.00	0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Debt Service*		0.00	0.00	0.00	0.00	0.00
6	Borrowing		0.00	0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Borrowing *		0.00	0.00	0.00	0.00	0.00

Source: Account figures from Chibombo District Council

Note: \* Represents budgeted expenditure

✱ based on account figures from the six sample councils

**Table 4.2.1.D Lusaka City Council Revenues and Expenditures (Recurrent & Capital Expenditures)**

			1994	1995	1996	1997	1998*
1	Total Local Authority Expenditure		4129391926	4047483484	11095654371	8918487515	31044261000
2		Recurrent	3502033291	3850346304	9458384690	8512187054	23557860000
		percentage of Total Expenditure	84.81	95.13	85.24	95.44	75.88
3		Capital	627358635	197137180	1637269681	406300461	7486401000
		percentage of Total Expenditure	15.19	4.87	14.76	4.56	24.12
	percentage of all Local Authorities Total Expenditure		18.70	18.58	42.67	35.88	84.02
4	Total Revenue		5136163496	9336757266	12351909555	11198185000	31472506000
	percentage of all Local Authorities Total Revenue		23.71	17.66	28.83	28.84	307.99
5	Debt Service		2321900	0.00	1300000000	0.00	500000000
	percentage of all Local Authorities Total Debt Service*		8.66	0.00	99.27	0.00	100.00
6	Borrowing		0.00	0.00	1300000000	0.00	500000000
	percentage of all Local Authorities Total Borrowing *		0.00	0.00	100.00	0.00	100.00

Source: Account figures from Lusaka City Council

Note: \*based on account figures from the six sample councils

\* Represents budgeted expenditure. The percentage share of Lusaka City expenditure and revenue to total all councils' expenditure and revenue is quite high due to the conservative estimates of budgeted expenditures from CSO.

Borrowing and debt service in the amount of K1.3 billion in 1996 was done the same year. This was a consequence of irregular and secured borrowing influenced by the Minister of local government without approval of the council and hence unbudgeted for the purpose of financing a controversial housing project. The amount was treated as an overdraft and the council had to repay the advance the same year.

**Table 4.2.1.1.D Lusaka City Council Financing Requirements**

		1994	1995	1996	1997
Financing		-248855317	-4570074905	1166370549	4493314207
Total Revenue		5136163496	9336757266	12351909555	11198185000
Total Expenditure		4129391926	4047483484	11095654371	8918487515
Creditors	of which	757916253	719198877	2422625733	6773011692
	LASF	42600000	102400000	1200000000	1679732665
	ZRA	732400	2100000	13482500	22182478
	ZNPF	50400	225416	864000	1364279
	Workers compensation	22100200	52100000	185655000	308016201
	Lusaka water & sewerage	0	0	0	3000000000
	ZAMTEL	12100000	32400000	200000000	189127563
	ZESCO	22000000	65000000	300000000	350000000
	Retires	12200000	65300000	130485500	207871652
	Insurance	6450000	10200000	32600400	49971244
	AERADIO	334662020	274662020	214000000	49662019
	Others	305021233	114811441	145538333	915083591

Source: Account figures from Lusaka City Council

Note: Financing requirements (row 2) defines total expenditure plus what is owing to creditors or suppliers less total revenue. It reflects a better cash flow position of the council as compared to the receipts and payments system of presenting accounts. The creditors position is not normal borrowing but shows the extent to which the council has been defaulting on due payments. The financing requirements are negative when a council has surplus funds and positive when the council is in deficit.

**Table 4.2.1.E Livingstone City Council Revenues and Expenditures (Recurrent & Capital Expenditures)**

			1994	1995	1996	1997	1998*
1	Total Local Authority Expenditure		844139267	1575600217	1772171297	1910400358	3559484999
2		Recurrent	844139267	1575600217	1772171297	1910400358	3469484999
		percentage of Total Expenditure	100.00	100.00	100.00	100.00	97.47
3		Capital	0.00	0.00	0.00	0.00	90000000
		percentage of Total Expenditure	0.00	0.00	0.00	0.00	2.53
	percentage of all Local Authorities Total Expenditure		3.82	7.23	6.82	7.69	9.63
4	Total Revenue		823620397	1284139261	2377582620	1978357832	3221315000
	percentage of all Local Authorities Total Revenue		3.80	2.43	5.55	5.09	31.52
5	Debt Service		24500000	138200000	9500000	20500000	0.00
	percentage of all Local Authorities Total Debt Service *		91.34	100.00	0.73	0.01	0.00
6	Borrowing		0.00	0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Borrowing *		0.00	0.00	0.00	0.00	0.00

Source: Account figures from Livingstone City Council

Note: \*based on account figures from the six sample councils

\* Represents budgeted expenditure

Budgeted expenditure is expected to increase by 86 percent from 1997 to 1998 due to the planned increase in capital spending and service provision financed from expected increase in own taxes revenue.

**Table 4.2.1.1. E Livingstone City Council Financing Requirements**

		1994	1995	1996	1997
Financing		132497432	856243267	1567313101	1650459586
Total Revenue		823620397	1284139261	2377582620	1978357832
Total Expenditure		844139267	1575600217	1772171297	1910400358
Creditors	of which	111978562	564782311	2172724424	1718417060
	LASF		379119726	580000000	817898918
	ZRA	33648486	20329735	132100000	136210502
	ZNPF		7358689		730787
	ZAMTEL	13865814	9718136	21000000	18441486
	ZESCO	29000000	70944924	62675615	80277000
	Staff Benefits	18520141	17777647	28800000	1506335
	Retires			86640028	110073944
	Salaries			97753000	179956793
	Others	16944121	59533454	1163755781	373321295

Source: Account figures from Livingstone City Council

Note: Financing requirements (row 2) defines total expenditure plus what is owing to creditors or suppliers less total revenue. It reflects a better cash flow position of the council as compared to the receipts and payments system of presenting accounts. The creditors position is not normal borrowing but shows the extent to which the council has been defaulting on due payments. The financing requirements are negative when a council has surplus funds and positive when the council is in deficit.

**Table 4.2.1.F Petauke District Council Revenues and Expenditures (Recurrent & Capital Expenditures)**

			1994	1995	1996	1997
1	Total Local Authority Expenditure		160781112	278469110	191431404	346571551
2		Recurrent	160781112	278469110	191431404	346571551
		percentage of Total Expenditure	100.00	100.00	100.00	100.00
3		Capital	0.00	0.00	0.00	0.00
		percentage of Total Expenditure	0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Expenditure		0.73	1.28	0.74	1.39
4	Total Revenue		169556736	278469110	191283594	344715492
	percentage of all Local Authorities Total Revenue		0.78	0.53	0.45	0.89
5	Debt Service		0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Debt Service*		0.00	0.00	0.00	0.00
6	Borrowing		0.00	0.00	0.00	0.00
	percentage of all Local Authorities Total Borrowing *		0.00	0.00	0.00	0.00

Source: Account figures from Petauke District Council

Note: \*based on account figures from the six sample councils

**Table 4.2.2 Local Authority Recurrent Expenditures (K' million)**

			1994	1995	1996†	1997†
	All Local Authority Recurrent Expenditure	of which	21024	21187	23044	23738
		Wage	10577	12588	13443	13887
		Non-Wage	10446	8599	9601	9852
	percentage share to total central govt expenditure		2.78	3.66	3.16	2.66
	percentage share to total central govt recurrent expenditure		2.91	4.02	3.35	2.89
1	General Public Services		10400	12639	7378	8044
		Wage	5035	7974	4307	4774
		Non-Wage	5365	4665	3071	3270
2	Education		54	29	321	264
		Wage	26	11	140	130
		Non-Wage	28	18	181	135
3	Health		2080	2781	5852	5022
		Wage	1107	1606	3396	2807
		Non-Wage	973	1176	2455	2214
4	Social Security & Welfare		120	0	0	0
		Wage	115	0	0	0
		Non-Wage	5	0	0	0
5	Housing		2682	3191	4079	4326
		Wage	1055	1321	1847	2324
		Non-Wage	1627	1870	2232	2002
6	Community Amenities		0	0	657	631
		Wage	0	0	486	470
		Non-Wage	0	0	171	161
7	Recreational, Cultural, Religious Affairs		547	176	298	319
		Wage	420	38	40	51
		Non-Wage	127	138	257	268
8	Economic Services		4116	1699	2471	3463
		Wage	2120	1226	1811	2239
		Non-Wage	1996	473	660	1225
9	Other Tasks (e.g. Police)		1025	672	1988	1669
		Wage	700	413	1416	1093
		Non-Wage	325	259	572	576

Source: Provisional Account figures from Central Statistical Office, Public Finance Branch.

Note: † Represents estimated expenditure.

The recurrent expenditures includes interest rates payments on loans if any. Community Amenities for 1994 and 1995 are inclusive in housing.

**Table 4.2.2.1.A Ndola City Council Recurrent Expenditures**

			1994	1995	1996	1997
	Total Recurrent Expenditure	of which	2770797877	4811137079	4462313863	5884214000
		Wage	1586527898	2819903121	2621058437	3705310000
		Non-Wage	1184269979	1991233958	1841255427	2178904000
	percentage share to total Local Authority expenditure		96.68	92.86	89.74	93.58
	percentage share to all Local Authorities total expenditure		12.55	22.09	17.16	23.67
	percentage share to all Local Authorities recurrent expenditure		13.18	22.71	19.36	24.79
1	General Public Services		627457727	965015320	1084260157	1141610000
		Wage	378706095	705888091	654412101	613986000
		Non-Wage	248751632	259127229	429848056	527624000
2	City Plans, Works & Development		630698297	1249186111	1089859930	1960222000
		Wage	472717993	920916981	816866640	1225606000
		Non-Wage	157980304	328269129	272993290	734616000
3	Health		504332309	809645877	871496844	952389000
		Wage	314194328	528685634	542934411	839004000
		Non-Wage	190137981	280960243	328562433	113385000
4	Housing and Social Services		193304956	598932562	334035032	495676000
		Wage	119376851	224748049	206285711	325311000
		Non-Wage	73928105	374184513	127749322	170365000
5	Water & Sewerage		815004587	1188357209	1082661900	1334317000
		Wage	301532631	439664366	400559575	701403000
		Non-Wage	513471956	748692843	682102326	632914000

Source: Account figures from Ndola City Council and Central Statistical Office, Public Finance Branch



**Table 4.2.2.1.B Kalulushi Municipal Council Recurrent Expenditures**

			1994	1995	1996	1997	1998*
	Total Recurrent Expenditure	of which	853886000	804933000	1077992500	807041000	1303311000
		Wage	366157000	477611000	629626000	420228000	649363000
		Non-Wage	487729000	327322000	448366500	386813000	653948000
	percentage share to total Local Authority expenditure		96.21	99.51	100	97.58	76.97
	percentage share to all Local Authorities total expenditure		3.87	3.70	4.15	3.25	3.53
	percentage share to all Local Authorities recurrent expenditure		4.06	3.80	4.68	3.40	3.31
1	General Public Services		288084000	323269000	406646572	287471000	324940000
		Wage	161554000	185280000	289785000	175260000	221470000
		Non-Wage	126530000	137989000	116861572	112211000	103470000
2	Economic services		145872000	153763000	55378000	42428000	174154000
		Wage	39947000	51511000	37093000	16954000	36796000
		Non-Wage	105925000	102252000	18285000	25474000	137358000
3	Health (refuse, malaria control & abattoir)		61892000	116096000	109370000	91884000	147158000
		Wage	55425000	103959000	100321000	72935000	105998000
		Non-Wage	6467000	12137000	9049000	18949000	41160000
4	Housing and Social Services		101786000	109418000	149789928	124500000	307814000
		Wage	87846000	87265000	120719000	116493000	201004000
		Non-Wage	13940000	22153000	29070928	8007000	106810000
5	Water & Sewerage		256252000	102387000	356808000	260758000	349245000
		Wage	21385000	49596000	81708000	38586000	84095000
		Non-Wage	234867000	52791000	275100000	222172000	265150000

Source: Account figures from Kalulushi Municipal Council and Central Statistical Office, Public Finance Branch

Note: \* Represents budgeted expenditures

**Table 4.2.2.1.C Chibombo District Council Recurrent Expenditures**

			1994	1995	1996	1997	1998*
	Total Recurrent Expenditure	of which	70751827	119373712	107253679	126252880	195120000
		Wage	40737797	50468126	63037844	74589128	87000000
		Non-Wage	29486442	68905586	44215835	48951656	102620000
	percentage share to total Local Authority expenditure		100	100	100	100	84.42
	percentage share to all Local Authorities total expenditure		0.32	0.55	0.41	0.51	0.53
	percentage share to all Local Authorities recurrent expenditure		0.34	0.56	0.47	0.53	0.50
1	General Public Services						
		Wage					
		Non-Wage	28958854	67570891	42978213	46239560	97120000
2	Economic Services						
		Wage					
		Non-Wage					
3	Health (refuse, malaria control & abattoir)						
		Wage					
		Non-Wage					
4	Housing and Social Services						
		Wage					
		Non-Wage	142000	702695	915575	616050	2500000
5	Water & Sewerage						
		Wage					
		Non-Wage	385588	632000	322047	2096046	3000000

Source: Account figures from Chibombo District Council and Central Statistical Office, Public Finance Branch

Note: \* Represents budgeted expenditures

There is no breakdown on wages by sectors.

**Table 4.2.2.1.D Lusaka City Council Recurrent Expenditures**

			1994	1995	1996	1997	1998*
	Total Recurrent Expenditure	of which	3502033291	3850346304	9458384690	8512187054	23557860000
		Wage	1369828349	1940805923	5654996593	4958041937	7100974440
		Non-Wage	2132204942	1909540381	3803388097	3554145117	16456885560
	percentage share to total Local Authority expenditure		84.81	95.13	85.24	95.44	75.88
	percentage share to all Local Authorities total expenditure		15.86	17.68	36.38	34.24	63.76
	percentage share to all Local Authorities recurrent expenditure		16.66	18.17	41.05	35.86	59.86
1	General Public Services		1264619185	1239168423	3020999885	3203981395	376585000
		Wage	373294452	661683495	1729477382	2020688280	211011000
		Non-Wage	891324733	577484928	1291522503	1183293116	165574000
2	Education		41414705	30175181	238093144	195906029	122509000
		Wage	23761119	11889671	103685909	96030409	47255000
		Non-Wage	17653586	18285510	134407235	99875620	75254000
3	Health (refuse, malaria control & abattoir)		1017345854	1151220381	2795726081	2149437139	3926653871
		Wage	514989698	674028121	1605089830	929317916	1206473686
		Non-Wage	502356157	477192260	1190636250	1220119223	2720180185
4	Legal		259489145	402925070	1136501274	895569545	1403899381
		Wage	131210065	168402785	792023551	527801406	556529622
		Non-Wage	128279080	234522285	344477723	367768139	847369759
5	Housing		294178303	277280593	734635230	644993369	1823062690
		Wage	95585478	166535255	384966417	385160707	433030185
		Non-Wage	198592825	110745338	349668813	259832662	1390032505
6	Community Amenities		54517251	76587260	290838989	282816772	685605303
		Wage	32459844	61201890	265818204	264224273	349022524
		Non-Wage	22057407	15385369	25020785	18592499	336582779
7	Recreational, Cultural, Religious Affairs		49306949	232514598	220544783	236369054	379027858
		Wage	5040104	97527912	29985508	37609934	84136943
		Non-Wage	44266845	134986686	190559275	198759121	294890914
8	Economic Services		462279799	25995071	685033958	562690441	3272018283
		Wage	148683657	5757936	487247301	415718702	807814701
		Non-Wage	313596142	20237135	197786657	146971739	2464203582
9	Other Tasks (e.g. Police)		58882100	414479726	336011347	340423307	2347155184
		Wage	44803932	93778856	256702491	281490309	657372826
		Non-Wage	14078169	320700870	79308857	58932998	1689782358

Source: Account figures from Lusaka City Council and Central Statistical Office, Public Finance Branch

Note: \* Represents budgeted expenditures

The increase in recurrent expenditure from 1997 to 1998 is large due to an increase in housing spending arising from the forced house sales revenue.

**Table 4.2.2.1.E Livingstone City Council Recurrent Expenditures**

			1994	1995	1996	1997	1998*
	Total Recurrent Expenditure	of which	844139267	1575600213	1772171293	1910400354	3469484999
		Wage	424850656	527908654	850085008	997263631	2040484999
		Non-Wage	419288611	1047691559	922086285	913136723	1429000000
	percentage share to total Local Authority expenditure		100	100	100	100	97.47
	percentage share to all Local Authorities total expenditure		3.82	7.23	6.82	7.69	9.39
	percentage share to all Local Authorities recurrent expenditure		4.02	7.44	7.69	8.05	8.82
1	General Public Services		478877183	582656959	656026414	858360433	1555514033
		Wage	248268447	195220620	315038906	520682473	1027069833
		Non-Wage	230608736	387436339	340987508	337677960	528444200
2	Health (refuse, malaria control & abattoir)		152878733	496471627	267523051	526019961	956985483
		Wage	69021011	166344017	267523051	238290579	506707583
		Non-Wage	83857722	330127610	290549389	287729382	450277900
3	Housing		100539711	322367804	362366300	341554058	621387591
		Wage	37646419	108010111	173707446	154726285	329014191
		Non-Wage	62893292	214357693	188658854	186827773	292373400
4	Community Amenities		111843640	174103823	195706139	184465902	335597892
		Wage	69914779	58333906	93815605	83564294	177693392
		Non-Wage	41928861	115769917	101890534	100901608	157904500

Source: Account figures from Livingstone City Council and Central Statistical Office, Public Finance Branch

Note: \* Represents budgeted expenditures

The increase in recurrent expenditure from 1997 to 1998 is large due to an increase in housing spending arising from the forced house sales revenue.

**Table 4.2.2.1.F Petauke District Council Recurrent Expenditures**

			1994	1995	1996	1997
	Total Recurrent Expenditure	of which	160781112	278469110	191431404	346571551
		Wage	73381050	101811881	138910064	131063559
		Non-Wage	87400062	176657229	52521340	215507992
	percentage share to total Local Authority expenditure		100	100	100	100
	percentage share to all Local Authorities total expenditure		0.73	1.28	0.74	1.39
	percentage share to all Local Authorities recurrent expenditure		0.76	1.31	0.83	1.46

Source: Account figures from Petauke District Council and Central Statistical Office, Public Finance Branch.

Note: Further break down of the expenditure is not possible due to lack distinct sub-expenditure heads. Pre school and community development are so negligible that the council could not provide for them separately for both income and expenditure.

The increase in recurrent expenditure from 1996 to 1997 of 81 percent is large due to an increase in revenue form "other revenue" which more than doubled as well as increases in user fees/charges and transfers from the central government.

**Table 4.2.3 Local Authority Capital Expenditures (K' million)**

			1994	1995	1996	1997
	All Local Authorities Total Capital Expenditure	of which	1053	597	2958	1120
	percentage share to all local authorities total expenditure		4.77	2.74	11.38	4.51
	percentage share to total central govt capital expenditure.		2.18	1.15	7.24	1.58
1	General Public Services (Administration etc.)		509	320	441	562
2	Education		0	0	0	0
		Pre-school				
		Primary				
		Secondary				
3	Health		0	0	46	0
4	Social Security & Welfare		0	0	0	0
5	Housing		22	3	1836	531
6	Community Amenities		0	0	125	0
		Water supply				
		Sewerage				
		Sanitation				
		Electricity distribution				
		Solid waste management				
7	Recreational, Cultural, Religious Affairs		0	71	0	0
8	Economic Services		174	203	511	27
		Transport				
		Roads				
		Energy (e.g. Elec. prod.)				
9	Other Tasks (e.g. Police, cookery)		347	0	0	0

Source: Central Statistical Office, Public Finance Branch. The data is provisional based on account figures.

**Table 4.2.3.A Ndola City Council Capital Expenditures**

			1994	1995	1996	1997
	Total Capital Expenditure	of which	95050000	370064000	554195000	403632000
	percentage share to total expenditure		3.32	7.14	10.63	6.42
	percentage share to all local authorities total capital expenditure		9.02	62.00	18.73	36.03
1	General Public Services (Administration etc.)		13550000	126020000	42371000	10000000
2	Housing		10000000	11889000	40909000	393632000
		Houses				393632000
		Market	10000000	11889000	40909000	
3	Community Amenities			50000000	92415000	
		Water supply			14025000	
		Sewerage			29890000	
		Electricity installation		5000000	25000000	
		Cemetery		45000000	23500000	
4	Economic Services		71500000	182155000	378500000	
		Transport (Vehicles)	71500000	180000000	378500000	
		Roads		2155000		
5	Other Tasks (e.g. Police, cookery)					

Source: Account figures from Ndola City Council

**Table 4.2.3.B Kalulushi Municipal Council Capital Expenditures**

			1994	1995	1996	1997	1998*
	Total Capital Expenditure	of which	33628000	4000000		20000000	390000000
	percentage share to total expenditure		3.79	0.49		2.42	23.03
	percentage share to all local authorities total capital expenditure		3.19	0.67		1.79	
1	General Public Services (Administration etc.)						
2	Housing		4628000	4000000			100000000
		Houses					100000000
		Market	4628000	4000000			
3	Community Amenities						
		Water supply					
		Sewerage					
		Electricity installation					
		Cemetery					
4	Economic Services		29000000			20000000	290000000
		Transport (Vehicles)	29000000			0.00	110000000
		Roads				20000000	180000000
5	Other Tasks (e.g. Police, cookery)						

Source: Account figures from Kalulushi Municipal Council

Note: \* Represents budgeted expenditure



**Table 4.2.3.C Chibombo District Council Capital Expenditures**

			1994	1995	1996	1997	1998*
	Total Local Authority Capital Expenditure	of which					36000000
	percentage share to total local authority expenditure						15.58
	percentage share to all local authorities total capital expenditure						
1	General Public Services (Administration etc.)						
2	Education						
		Pre-school					
		Primary					
		Secondary					
3	Health						
4	Social Security & Welfare						
5	Housing						36000000
6	Community Amenities						
		Water supply					
		Sewerage					
		Sanitation					
		Electricity distribution					
		Solid waste management					
7	Recreational, Cultural, Religious Affairs						
8	Economic Services						
		Transport					
		Roads					
		Energy (e.g. Elec. prod.)					
9	Other Tasks (e.g. Police, cookery)						

Source: Account figures from Chibombo District Council.

Note: \* Represents budgeted expenditure

**Table 4.2.3.D Lusaka City Council Capital Expenditures**

			1994	1995	1996	1997	1998*
	Total Capital Expenditure	of which	627358635	197137180	1637269681	406300461	7486401000
	percentage share to total expenditure		15.19	4.87	14.76	4.56	24.12
	percentage share to all local authorities total capital expenditure		59.56	33.03	55.34	36.26	
1	General Public Services (Administration etc.)		389950103	175917742	283945788	406300461	4141727000
2	Education		344449	46000			
		Pre-school					
		Primary					
		Secondary					
3	Health		204791274	2962424	34386730		289047000
4	Social Security & Welfare						144280000
5	Housing		7316881	4050864	1318937163		2911347000
6	Community Amenities						
		Water supply					
		Sewerage					
		Sanitation					
		Electricity distribution					
		Solid waste management					
7	Recreational, Cultural, Religious Affairs						
8	Economic Services		24949928	14160150			
		Transport					
		Roads					
		Energy (e.g. Elec. prod.)					
9	Other Tasks (e.g. Police, cookery)		600				

Source: Account figures from Lusaka City Council.

Note: \* Represents budgeted expenditure

**Table 4.2.3.E Livingstone City Council Capital Expenditures**

			1994	1995	1996	1997	1998*
	Total Capital Expenditure	of which	0.00	0.00	0.00	0.00	90000000
	percentage share to total expenditure		0.00	0.00	0.00	0.00	0.00
	percentage share to all local authorities total capital expenditure		0.00	0.00	0.00	0.00	
1	General Public Services (Administration etc.)						23000000
2	Education						
		Pre-school					
		Primary					
		Secondary					
3	Health						
4	Social Security & Welfare						
5	Housing						
6	Community Amenities						
		Water supply					
		Sewerage					
		Sanitation					
		Electricity distribution					
		Solid waste management					
7	Recreational, Cultural, Religious Affairs						
8	Economic Services						
		Transport					67000000
		Roads					
		Energy (e.g. Elec. prod.)					
9	Other Tasks (e.g. Police, cookery)						

Source: Account figures from Livingstone City Council.

Note: \* Represents budgeted expenditure

**Table 4.2.4 Local Authority Revenue (K' million)**

			1994	1995	1996	1997
	All local authorities total revenue		21661	52884	42848	38829
1	All local authorities tax revenue	of which	8283	22686	7313	8124
	percentage share to all local authorities total revenue		38.24	42.90	17.07	20.92
1.1		Shared taxes				
		percentage of total revenue				
1.2		Own taxes	8283	22686	7313	8124
		percentage of total revenue	38.24	42.90	17.07	20.92
2	user charges & fees		10960	26773	10774	8878
	percentage of all local authorities total revenue		50.60	50.63	25.14	22.86
3	All local authorities single source rev. (e.g. sale of houses)		306	1312	10020	7029
	percentage of all local authorities total revenue		1.41	2.48	23.38	18.10
4	All local authorities total Loans		0	0	0	0
	percentage of all local authorities total revenue		0.00	0.00	0.00	0.00
5	All local authorities transfers from other governments		1459	1325	346	1330
	percentage of all local authorities total revenue		6.74	2.51	0.81	3.43
	All local authorities other non tax revenue		653	787	183	414
	percentage of all local authorities total revenue		3.01	1.49	0.43	1.07
6	All local authorities others		653	787	14211	13056
	percentage of total all local authorities total revenue		3.01	1.49	33.17	33.62

Source: Provisional Account figures from Central Statistical Office, Public Finance Branch.

Note: *Shared taxes*-a tax yield that gives local authorities to share the yield of certain national taxes, e.g. 20 percent of the personal income tax revenues. Tax sharing refers to a system in which one government collects the revenue from a tax and shares it with local government.

*Own taxes*-Tax sources where the local governments have strong influence on the tax level, that is, on the determination of the tax rate, tax base and tax collection. In their clear form, the local governments determines the tax rate themselves. This strict meaning is not used here. For a tax to qualify in this categorisation, the local authority should have control in at least two of the three elements. The taxes included here are those which satisfy that criteria, namely personal levy, property tax (rates), licenses and other levies and permits.

*Others* - From 1996 are relatively large due to unspecified categories and differences in statistical procedures between CSO the councils.

**Table 4.2.4.Sup Non Collected Local Authority Revenue (Supplement)**

			1994	1995	1996	1997
	All Local Authorities Total Uncollected Revenue		1977109	5610487	9161446	12692926
1	All local authorities tax revenue	of which	1527630	4180383	7326054	6416254
1.1		Shared taxes	0	0	0	0
1.2		Own taxes	1527630	4180383	7326054	6416254
2	All local authorities user charges & fees		199648	841518	1426438	2763375
3	All local authorities single source rev. (e.g. property)		0	0	0	0
4	All local authorities Loans		0	0	0	0
5	All local authorities transfers from other governments		27146	39663	56347	2148008
6	All local authorities Others		222684	548924	352607	1365289

Source: Based on account figures from the six sample councils, Ndola, Kalulushi, Chibombo, Lusaka, Livingstone and Petauke. The non collected revenue is an aggregation of debtors positions from the given councils and, therefore, gives the amounts of various revenues which the councils could not collect from clients. This also includes what the central government had committed itself to transfer but could not do so by the end of the financial year.

**Table 4.2.4.A Ndola City Council Revenue**

			1994	1995	1996	1997	1998*
	Total revenue		3793476585	5350527980	5249739988	4777393305	
1	Total tax revenue	of which	976160892	1358579169	1505748503	2133139212	
	percentage share to total revenue		25.73	25.39	28.68	44.65	
1.1		Shared taxes	0.00	0.00	0.00	0.00	
		percentage of total revenue	0.00	0.00	0.00	0.00	
1.2		Own taxes	976160892	1358579169	1505748503	2133139212	
		percentage of total revenue	25.73	25.39	28.68	44.65	
2	User charges & fees		2598432687	2911731652	2241490625	2210558052	
	percentage of total revenue		68.50	54.42	34.22	46.27	
3	Single source rev. (e.g. sale of houses)		102182647	798600117	1424451633	1200000	
	percentage of total revenue		2.69	14.93	21.75	0.03	
4	Total Loans		0.00	0.00	0.00	0.00	
	percentage of total revenue		0.00	0.00	0.00	0.00	
5	Transfers from other governments		93697230	233944450	57446409	408466437	
	percentage of total revenue		2.47	4.37	20.73	8.55	
6	Others		23003129	47672592	20602818	24029604	
	percentage of total revenue		0.61	0.89	0.31	0.50	

Source: Account figures from Ndola City Council

Note: *Shared taxes*-a tax yield that gives local authorities to share the yield of certain national taxes, e.g. 20 percent of the personal income tax revenues. Tax sharing refers to a system in which one government collects the revenue from a tax and shares it with local government.

*Own taxes*-Tax sources where the local governments have strong influence on the tax level, that is, on the determination of the tax rate, tax base and tax collection. In their clear form, the local governments determines the tax rate themselves. This strict meaning is not used here. For a tax to qualify in this categorisation, the local authority should have control in at least two of the three elements. The taxes included here are those which satisfy that criteria, namely personal levy, property tax (rates), licenses and other levies and permits.

**Table 4.2.4.B Kalulushi Municipal Council Revenue**

			1994	1995	1996	1997	1998*
	Total Revenue		1023107000	734571000	1178940300	1139774700	1693403000
1	Total tax revenue	of which	541607000	368116500	396995800	456402700	660869000
	percentage share to total revenue		52.94	50.11	33.67	40.04	39.03
1.1		Shared taxes	0.00	0.00	0.00	0.00	0.00
		percentage of total revenue	0.00	0.00	0.00	0.00	0.00
1.2		Own taxes	541607000	368116500	396995800	456402700	660869000
		percentage of total revenue	52.94	50.11	33.67	40.04	39.03
2	User charges & fees		432487000	366454500	530521500	365372000	585914000
	percentage of total revenue		42.27	49.89	45.00	32.06	34.60
3	Single source rev. (e.g. sale of houses)		0.00	0.00	93423000	298000000	141000000
	percentage of total revenue		0.00	0.00	7.92	26.15	8.33
4	Total Loans		0.00	0.00	0.00	0.00	0.00
	percentage of total revenue		0.00	0.00	0.00	0.00	0.00
5	Transfers from other governments		49013000	0.00	158000000	20000000	190000000
	percentage of total revenue		4.79	0.00	13.40	1.75	11.22
6	Others		0.00	0.00	0.00	0.00	115620000
	percentage of total revenue		0.00	0.00	0.00	0.00	6.83

Source: Account figures from Kalulushi Municipal Council

Note: \* Represents budgeted revenue.

*Shared taxes*-a tax yield that gives local authorities to share the yield of certain national taxes, e.g. 20 percent of the personal income tax revenues. Tax sharing refers to a system in which one government collects the revenue from a tax and shares it with local government.

*Own taxes*-Tax sources where the local governments have strong influence on the tax level, that is, on the determination of the tax rate, tax base and tax collection. In their clear form, the local governments determines the tax rate themselves. This strict meaning is not used here. For a tax to qualify in this categorisation, the local authority should have control in at least two of the three elements. The taxes included here are those which satisfy that criteria, namely personal levy, property tax (rates), licenses and other levies and permits.

**Table 4.2.4.C Chibombo District Council Revenue**

			1994	1995	1996	1997	1998*
	Total Revenue		76117460	121750000	112099433	126038188	231120000
1	Total tax revenue	of which	9375500	33832972	35465031	41942775	48500000
	percentage share to total revenue		12.32	27.79	29.05	33.28	20.98
1.1		Shared taxes	0	0	0	0	0
		percentage of total revenue	0	0	0	0	0
1.2		Own taxes	9375500	33832972	35465031	41942775	48500000
		percentage of total revenue	12.32	27.79	29.05	33.28	20.98
2	User charges & fees		14988800	27037715	33482482	42752833	65000000
	percentage of total revenue		19.69	22.21	27.42	33.92	28.12
3	Single source rev. (e.g. sale of houses)					12000000	36000000
	percentage of total revenue					9.52	15.58
4	Total Loans						
	percentage of total revenue						
5	Transfers from other governments		17675000	15096833	24261257	29342580	52550000
	percentage of total revenue		23.22	12.4	19.87	23.28	22.74
6	Others		34078160	45782480	18890663	0	29070000
	percentage of total revenue		44.77	37.6	15.47	0	12.58

Source: Account figures from Chibombo District Council

Note: \* Represents budgeted revenue.

*Shared taxes*-a tax yield that gives local authorities to share the yield of certain national taxes, e.g. 20 percent of the personal income tax revenues. Tax sharing refers to a system in which one government collects the revenue from a tax and shares it with local government.

*Own taxes*-Tax sources where the local governments have strong influence on the tax level, that is, on the determination of the tax rate, tax base and tax collection. In their clear form, the local governments determines the tax rate themselves. This strict meaning is not used here. For a tax to qualify in this categorisation, the local authority should have control in at least two of the three elements. The taxes included here are those which satisfy that criteria, namely personal levy, property tax (rates), licenses and other levies and permits.



**Table 4.2.4.D Lusaka City Council Revenue**

			1994	1995	1996	1997	1998*
	Total Revenue		5136163496	9336757266	12351909555	11198185000	31472506000
1	Total tax revenue	of which	3546476664	5714767820	3392080013	3360869000	9892008000
	percentage share to total revenue		69.05	61.21	27.46	30.01	31.43
1.1		Shared taxes	0.00	0.00	0.00	0.00	
		percentage of total revenue	0.00	0.00	0.00	0.00	
1.2		Own taxes	3546476664	5714767820	3392080013	3360869000	9892008000
		percentage of total revenue	69.05	61.21	27.46	30.01	31.43
2	User charges & fees		1589626832	3464989446	3740008674	3281394068	17582140000
	percentage of total revenue		30.95	37.11	11.88	29.30	55.87
3	Single source rev. (e.g. sale of houses)		0	157000000	5191708465	4206020000	3500000000
	percentage of total revenue		0.00	1.68	42.03	37.56	11.12
4	Total Loans		0	0	1300000000	0	500000000
	percentage of total revenue		0.00	0.00	10.52	0.00	1.59
5	Transfers from other governments		0	0	0	283128932	428250000
	percentage of total revenue		0.00	0.00	0.00	2.53	1.36
6	Others		60000	0	28112403	66773000	70108000
	percentage of total revenue		0.00	0.00	0.23	0.60	0.22

Source: Account figures from Lusaka City Council

Note: \* Represents budgeted revenue.

*Shared taxes*-a tax yield that gives local authorities to share the yield of certain national taxes, e.g. 20 percent of the personal income tax revenues. Tax sharing refers to a system in which one government collects the revenue from a tax and shares it with local government.

*Own taxes*-Tax sources where the local governments have strong influence on the tax level, that is, on the determination of the tax rate, tax base and tax collection. In their clear form, the local governments determines the tax rate themselves. This strict meaning is not used here. For a tax to qualify in this categorisation, the local authority should have control in at least two of the three elements. The taxes included here are those which satisfy that criteria, namely personal levy, property tax (rates), licenses and other levies and permits.

**Table 4.2.4.E Livingstone City Council Revenue**

			1994	1995	1996	1997	1998*
	Total Revenue		823620397	1284139261	2377582620	1978357832	3221315000
1	Total tax revenue	of which	245346272	218635834	306801888	537592668	1103230000
	percentage share to total revenue		29.79	17.03	12.90	27.17	34.25
1.1		Shared taxes	0.00	0.00	0.00	0.00	
		percentage of total revenue	0.00	0.00	0.00	0.00	
1.2		Own taxes	245346272	218635834	306801888	537592668	1103230000
		percentage of total revenue	29.79	17.03	12.90	27.17	34.25
2	User charges & fees		504854125	858258363	1357837569	559455670	1516685000
	percentage of total revenue		61.30	66.84	57.11	28.28	47.08
3	Single source rev. (e.g. sale of houses)		67420000	96945064	712943163	677314643	600000000
	percentage of total revenue		8.19	7.55	29.99	34.24	18.63
4	Total Loans		0.00	0.00	0.00	0.00	0.00
	percentage of total revenue		0.00	0.00	0.00	0.00	0.00
5	Transfers from other governments		6000000	110300000	0.00	203994851	1400000
	percentage of total revenue		0.73	8.59	0.00	10.31	0.04
6	Others		0.00	0.00	0.00	0.00	
	percentage of total revenue		0.00	0.00	0.00	0.00	

Source: Account figures from Livingstone City Council

Note: \* Represents budgeted revenue.

*Shared taxes*-a tax yield that gives local authorities to share the yield of certain national taxes, e.g. 20 percent of the personal income tax revenues. Tax sharing refers to a system in which one government collects the revenue from a tax and shares it with local government.

*Own taxes*-Tax sources where the local governments have strong influence on the tax level, that is, on the determination of the tax rate, tax base and tax collection. In their clear form, the local governments determines the tax rate themselves. This strict meaning is not used here. For a tax to qualify in this categorisation, the local authority should have control in at least two of the three elements. The taxes included here are those which satisfy that criteria, namely personal levy, property tax (rates), licenses and other levies and permits.

**Table 4.2.4.F. Petauke District Council Revenue**

			1994	1995	1996	1997	1998*
	Total Revenue		169556736	278469110	191283594	344715492	
1	Total tax revenue	of which	26398459	31327741	43440496	12678450	
	percentage share to total revenue		15.57	11.25	22.71	3.68	
1.1		Shared taxes	0.00	0.00	0.00	0.00	
		percentage of total revenue	0.00	0.00	0.00	0.00	
1.2		Own taxes	26398459	31327741	43440496	12678450	
		percentage of total revenue	15.57	11.25	22.71	3.68	
2	User charges & fees		21681507	35507040	77315862	116518926	
	percentage of total revenue		12.79	12.75	40.42	33.80	
3	Single source rev. (e.g. sale of houses)						
	percentage of total revenue						
4	Total Loans		0.00	0.00	0.00	0.00	
	percentage of total revenue		0.00	0.00	0.00	0.00	
5	Transfers from other governments		41331000	39308360	16376271	39905075	
	percentage of total revenue		24.38	14.12	8.56	11.58	
6	Others		80145770	172325969	54150965	175613041	
	percentage of total revenue		47.27	61.88	28.31	50.94	

Source: Account figures from Petauke District Council

Note: *Shared taxes*-a tax yield that gives local authorities to share the yield of certain national taxes, e.g. 20 percent of the personal income tax revenues. Tax sharing refers to a system in which one government collects the revenue from a tax and shares it with local government.

*Own taxes*-Tax sources where the local governments have strong influence on the tax level, that is, on the determination of the tax rate, tax base and tax collection. In their clear form, the local governments determines the tax rate themselves. This strict meaning is not used here. For a tax to qualify in this categorisation, the local authority should have control in at least two of the three elements. The taxes included here are those which satisfy that criteria, namely personal levy, property tax (rates), licenses and other levies and permits.

*Others*-Comprise of motel, tavern and shop sales.

**Table 4.2.4.1 Specific Types of Local Authority Tax Revenue (K' million)**

			1994	1995	1996	1997
1	All local authorities total tax revenue	of which	8283	22686	7313	8124
	percentage share to all local authorities total revenue		38.24	42.90	17.07	20.92
1.1		Income tax (shared)				
1.2		Corporate taxes (shared)				
1.3		Rates	3635	9137	2744	3108
1.4		Excise taxes (shared)				
1.5		VAT (shared)				
1.6		Personal levy	911	2313	1179	1511
1.7		Levies/permits	3737	11237	3391	3505

Source: Provisional account figures from Central Statistical Office, Public Finance Branch.

Note: Shared taxes have not been disbursed by the central government to the councils in the last seven years. The recorded tax revenue relate to own taxes in which the local authority controls at least two of the following, tax rate, tax base and tax collection..

**Table 4.2.4.1.Sup Specific Types of Local Authority Tax Revenue**

			1994	1995	1996	1997	1998*
1	All local authorities total tax revenue	of which	5344962787	7720217936	5675603431	6531204571	11549957000
1.1		Personal levy	908899643	327492285	918794188	1190552858	1378944000
1.2		Property taxes (rates)	3328230121	5506578176	3317825899	4803304090	9700921000
1.3		Trade & Liquor licences	1107833023	1886147475	1438983344	537347623	470092000

Source: Account figures based on the aggregation of the six sample Councils.

Note: \* Represents budgeted tax revenue.

**Table 4.2.4.1.A Specific Types of Ndola City Council Tax Revenue**

			1994	1995	1996	1997	1998*
1	Total local authority tax revenue	of which	976160892	1358579169	1505748503	2133139212	
	percentage share to total revenue		25.73	25.39	22.99	44.65	
1.1		Personal levy	95154782	119525897	167675455	194611631	
1.2		Property taxes (rates)	578682210	938755821	1063579898	1854019281	
1.3		Trade & Liquor licences	302323900	300297451	274493150	84508300	

Source: Account figures from Ndola City Council

Note: Shared taxes have not been disbursed by the central government to the councils in the last seven years. The recorded tax revenue relate to own taxes in which the local authority controls at least two of the following, tax rate, tax base and tax collection.

**Table 4.2.4.1.B Specific Types of Kalulushi Municipal Council Tax Revenue**

			1994	1995	1996	1997	1998*
1	Total local authority tax revenue	of which	541607000	368116500	396995800	456402700	660869000
	percentage share to total revenue		52.94	50.11	33.67	40.04	32.81
1.1		Personal levy	28580000	19000000	59500000	68300000	30000000
1.2		Property taxes (rates)	506536000	338687000	326712500	370353000	529819000
1.3		Trade & Liquor licences	6089000	5387400	5855000	6329466	5000000
1.5		Other Taxes	402000	5042100	4928300	11420234	96050000

Source: Account figures from Kalulushi Municipal Council

Note: \* Represents budgeted tax revenue.

Shared taxes have not been disbursed by the central government to the councils in the last seven years. The recorded tax revenue relate to own taxes in which the local authority controls at least two of the following, tax rate, tax base and tax collection..

**Table 4.2.4.1.C Specific Types of Chibombo District Council Tax Revenue**

			1994	1995	1996	1997	1998*
1	Total local authority tax revenue	of which	9375500	33832972	35465031	41942775	48500000
	percentage share to total revenue		12.32	27.79	29.05	33.45	18.15
1.1		Personal levy	8200000	7058347	15946955	23736206	36000000
1.2		Property taxes (rates)	624000	25000000	15438176	11821219	2500000
1.3		Trade & Liquor licences	551500	1774625	4079900	6385350	10000000

Source: Account figures from Chibombo District Council

Note: \* Represents budgeted tax revenue.

Shared taxes have not been disbursed by the central government to the councils in the last seven years. The recorded tax revenue relate to own taxes in which the local authority controls at least two of the following, tax rate, tax base and tax collection.

**Table 4.2.4.1.D Specific Types of Lusaka City Council Tax Revenue**

			1994	1995	1996	1997	1998*
1	Total local authority tax revenue	of which	3546476664	5714767820	3392080013	3360869000	9892008000
	percentage share to total revenue		69.05	61.21	27.46	30.01	31.43
1.1		Personal levy	747359806	130493836	603363193	822976000	1234464000
1.2		Property taxes (rates)	2044356187	4088698453	1728637387	2196412000	8302452000
1.3		Trade & Liquor licences	754760671	1495575531	1060079433	341481000	355092000

Source: Account figures from Lusaka City Council

Note: \* Represents budgeted tax revenue.

Shared taxes have not been disbursed by the central government to the councils in the last seven years. The recorded tax revenue relate to own taxes in which the local authority controls at least two of the following, tax rate, tax base and tax collection..

**Table 4.2.4.1.E Specific Types of Livingstone City Council Tax Revenue**

			1994	1995	1996	1997	1998*
1	Total local authority tax revenue	of which	245346272	218635834	306801888	537592668	1044630000
	percentage share to total revenue		29.79	18.28	18.43	26.44	30.11
1.1		Personal levy	21090972	42934249	58881906	75968002	78480000
1.2		Property taxes (rates)	187683768	102833973	179536766	369296977	866150000
1.3		Trade & Liquor licences	36571532	72867612	68383216	92327689	100000000

Source: Account figures from Livingstone City Council

Note: \* Represents budgeted tax revenue.

Shared taxes have not been disbursed by the central government to the councils in the last seven years. The recorded tax revenue relate to own taxes in which the local authority controls at least two of the following, tax rate, tax base and tax collection..

**Table 4.2.4.1.F Specific Types of Petauke District Council Tax Revenue**

			1994	1995	1996	1997	1998*
1	Total local authority tax revenue	of which	26398459	31327741	43440496	12678450	
	percentage share to total revenue		15.57	11.27	22.71	3.68	
1.1		Personal levy	8514083	8479956	13426679	4961019	
1.2		Property taxes (rates)	10347956	12602929	3921172	1401613	
1.3		Trade & Liquor licences	7536420	10244856	26092645	6315818	

Source: Account figures from Petauke District Council

Note: Shared taxes have not been disbursed by the central government to the councils in the last seven years. The recorded tax revenue relate to own taxes in which the local authority controls at least two of the following, tax rate, tax base and tax collection..

**Table 4.2.4.2 Other Types of Local Authority Revenues (K' million)**

			1994	1995	1996	1997
	All local authorities total non -tax revenue (excluding grants)		11613	27560	10957	9291
1	All local authorities total non-tax/other revenue (excluding user fees/payments)		653	787	183	414
	percentage share to all local authorities total revenue		3.01	1.49	0.43	1.07
2	All local authorities total user fees/charges/payment	of which	10960	26773	10774	8878
	percentage share to all local authorities total revenue		50.60	50.63	25.14	22.86
2.1		Rent	3594	3849	3191	2886
2.2		Interest H/Holds and NFPE	17	2	0	0
2.3		Administrative fees/Charges	7237	22922	7583	5991
2.4		Interest from Investment	111	0	0	0

Source: Provisional account figures from Central Statistical Office, Public Finance Branch.

Note: **User fees/payments**-payments made by the citizen for services provided by the local government.



**Table 4.2.4.2.A Other Types of Ndola City Council Revenues**

			1994	1995	1996	1997	1998*
	Total non tax revenue (excluding grants)		2621435816	2959404244	2262093443	2234587656	
1	Non-tax/other revenue (excluding user fees/payments) percentage share to total revenue		23003129	47672592	20602818	24029604	
			0.61	0.89	0.39	0.50	
2	User fees/charges/payment percentage share to total revenue	of which	2598432687	2911731652	2241490625	2210558052	
			68.50	54.42	42.70	46.27	
2.1		Water supply & sewerage	989169187	1178480836	1118878020	1236558430	
2.2		Legal fees	3766255	9688343	58760665	66474780	
2.3		Rent	1488216911	1591591984	895446920	691550825	
2.4		Billboard charges	1070600	4163407	7466636	13684392	
2.5		Storage & fire certificate fees	12349000	10231900	14836640	18189500	
2.6		Plan scrutiny fees	18830808	22321925	12215116	10004623	
2.7		Slaughter fees	11940450	12508763	11848380	10429800	
2.8		Refuse collection	517910	491000	191300	356000	
2.9		Others	72571566	82253494	121846948	163309702	

Source: Account figures from Ndola City Council

Note: \* Represents budgeted revenue.

*User fees/payments*-payments made by the citizen for services provided by the local government.

**Table 4.2.4.2.B Other Types of Kalulushi Municipal Council Revenues**

			1994	1995	1996	1997	1998*
	Total non tax revenue (excluding grants)		432487000	366454500	530521500	365372000	701534000
1	Non-tax/other revenue (excluding user fees/payments)		0	0	0	0	115620000
	percentage share to total revenue		0.00	0.00	0.00	0.00	6.83
2	User fees/charges/payment	of which	432487000	366454500	530521500	365372000	585914000
	percentage share to total revenue		42.27	49.89	45.00	32.06	34.60
2.1		Water supply & sewerage	245737000	127118000	161688000	282792000	520962000
2.2		Rent (house & shop)	83497000	87000000	35196000	7654000	9600000
2.3		Health services	913000	20819000	378000	126800	3300000
2.4		Others	102340000	131517500	333259500	74799200	52052000

Source: Account figures from Kalulushi Municipal Council

Note: \* Represents budgeted revenue.

**Table 4.2.4.2.C Other Types of Chibombo District Council Revenues**

			1994	1995	1996	1997	1998*
	Total non tax revenue (excluding grants)		49066960	72820195	52373145	42752833	94070000
1	Non-tax/other revenue (excluding user fees/payments)		34078160	45782480	18890663	0	29070000
	percentage share to total revenue		44.77	37.60	16.85	0.00	12.58
2	User fees/charges/payment	of which	14988800	27037715	33482482	42752833	65000000
	percentage share to total revenue		19.69	22.21	29.87	33.92	28.12
2.1		Water supply & sewerage	635000	554300	300200	1430000	6500000
		Rent	4983458	6878615	5449846	6901703	900000
2.2		Charcoal fees	7027762	14703600	20799327	25815847	43200000
2.3		Sand fees	2342588	4901200	6933109	8605283	14400000

Source: Account figures from Chibombo District Council

Note: \* Represents budgeted revenue.

**Table 4.2.4.2.D Other Types of Lusaka City Council Revenues**

			1994	1995	1996	1997	1998*
	Total non-tax revenue (excluding grants)		1589686832	3464989446	3768121077	3348167068	17652248000
1	Non-tax/other revenue (excluding user fees/payments) percentage share to total revenue		60000	0	28112403	66773000	70108000
			0.00	0.00	0.23	0.60	0.22
2	User fees/charges/payment percentage share to total revenue	of which	1589626832	3464989446	3740008674	3281394068	17582140000
			30.95	37.11	30.28	29.30	55.87
		Rent	843228304	191764403	1185906434	1374176000	1018958000
2.1		Education	4415670	7518000	3900000	16916000	25000000
2.2		Health services	31915195	58015878	29400500	43979000	192904000
2.3		Others	710067663	3207691165	2520801740	1846323068	16345278000

Source: Account figures from Lusaka City Council

Note: \* Represents budgeted revenue.

**Table 4.2.4.2.E Other Types of Livingstone City Council Revenues**

			1994	1995	1996	1997	1998*
	Total non tax revenue (excluding grants)		504854125	867390327	1357837569	1291681132	2423455000
1	Non-tax/other revenue (excluding user fees/payments) percentage share to total revenue		0.00	9131964	0.00	732225462	906770000
			0.00	0.71	0.00	37.01	28.15
2	User fees/charges/payment percentage share to total revenue	of which	504854125	858258363	1357837569	559455670	1516685000
			61.30	66.84	57.11	28.28	47.08
2.1		Water supply & sewerage	25792522	273698075	306154521	371027198	1153000000
2.2		Health services	450000	605000	382350	0.00	0.00
		Rent	124044786	337407340	246784949	64606229	363685000
2.3		Others	354566817	246547948	804515749	123822243	0.00

Source: Account figures from Livingstone City Council

Note: \* Represents budgeted revenue.

**Table 4.2.4.2.F Other Types of Petauke District Council Revenues**

			1994	1995	1996	1997	1998*
	Total non tax revenue (excluding grants)		137158277	207833009	145564247	332037042	
1	Non-tax/other revenue (excluding user fees/payments) percentage share to total revenue		115476770	172325969	68248385	215518116	
			68.11	61.88	35.68	62.52	
2	User fees/charges/payment percentage share to total revenue	of which	21681507	35507040	77315862	116518926	
			12.79	12.75	40.42	33.80	
2.1		Water supply & sewerage					
2.2		Health services					
		Rent					
2.3		Others					

Source: Account figures from Petauke District Council

**Table 4.2.5 Transfers from Central Government to Local Authority (K' million)**

			1994	1995	1996	1997
1	All Local Authorities Total Transfers	of which	1459	1325	346	1330
2		Special transfers	1	36	173	579
		percentage of total transfers	0.07	2.72	50.00	43.53
3		General Grants	0	0	173	645
		percentage of total transfers	0.00	0.00	50.00	48.50
4		Capital Grants	0	0	0	106
		percentage of total transfers	0.00	0.00	0.00	7.97
5		Other transfers (from GRZ revenue)	1458	1290	0	0
		percentage of total transfers	99.93	97.36	0.00	0.00

Source: Provisional account figures from Central Statistical Office, Public Finance Branch.

Note: *Special transfers*-related to specific local government functions.

*General grants*-can be used to finance all functions.

*Capital grants*-for investment

There is a large category of "others transfers" in 1994 and 1995 which relates to unspecified transfers in both special and general grants. For this reason general grants are zero in both 1994 and 1995.

**Table 4.2.5.Sup Transfers from Central Government to Local Authority based on Sample Councils**

			1994	1995	1996	1997
1	All Local Authorities Total Transfers	of which	207716230	404327966	256083937	984837875
2		Special transfers	51000000	5678323	128000000	428852783
		percentage of total transfers	24.55	1.40	49.98	43.55
3		General Grants	156716230	398649643	128083937	477714092
		percentage of total transfers	75.45	98.60	50.02	48.51
4		Capital Grants	0	0	0	78271000
		percentage of total transfers	0.00	0.00	0.00	7.95
5		Other transfers (from GRZ revenue)	0	0	0	0
		percentage of total transfers	0.00	0.00	0.00	0.00

Source: Account figures from the six sample councils, Ndola, Kalulushi, Chibombo, Lusaka, Livingstone and Petauke.

Note: *Special transfers*-related to specific local government functions.

*General grants*-can be used to finance all functions.

*Capital grants*-for investment

**Table 4.2.5.A Transfers from Central Government to Ndola City Council**

			1994	1995	1996§	1997	1998*
1	Total Transfers	of which	93697230	233944450	57446409	408466437	
2		Special transfers	51000000	0.00	0.00	0.00	
		percentage of total transfers	54.43	0.00	0.00	0.00	
3		General Grants	42697230	233944450	57446409	408466437	
		percentage of total transfers	45.57	100.00	100.00	100.00	
4		Capital Grants	0.00	0.00	0.00	0.00	
		percentage of total transfers	0.00	0.00	0.00	0.00	

Source: Account figures from Ndola City Council

Note: \* Represents budgeted transfers.

*Special transfers*-related to specific local government functions.

*General grants*-can be used to finance all functions.

*Capital grants*-for investment

1996§ The council received 218 low cost houses in 1996 which were constructed by the Chinese Government on behalf of the Zambian Government at the cost of K1.3 billion. The amount does not represent actual transfer by the Central Government but rather transfer in kind. As such the amount has not been reflected in the council accounts. The council now collects rental income from the investment which it uses for its operations under the general rate fund.

**Table 4.2.5.B Transfers from Central Government to Kalulushi Municipal Council**

			1994	1995	1996§	1997	1998*
1	Total Transfers	of which	49013000	0.00	158000000	20000000	190000000
2		Special transfers	0.00	0.00	128000000	20000000	180000000
		percentage of total transfers	0.00	0.00	81.01	100.00	94.74
3		General Grants	49013000	0.00	30000000	0.00	10000000
		percentage of total transfers	100.00	0.00	18.99	0.00	5.26
4		Capital Grants	0.00	0.00	0.00	0.00	0.00
		percentage of total transfers	0.00	0.00	0.00	0.00	0.00

Source: Account figures from Kalulushi Municipal Council

Note: \* Represents budgeted revenue.

**Table 4.2.5.C Transfers from Central Government to Chibombo District Council**

			1994	1995	1996§	1997	1998*
1	Total Transfers	of which	17675000	15096833	24261257	29342580	52550000
2		Special transfers					
		percentage of total transfers					
3		General Grants	17675000	15096833	24261257	29342580	52550000
		percentage of total transfers	100	100	100	100	100
4		Capital Grants					
		percentage of total transfers					

Source: Account figures from Chibombo District Council

Note: \* Represents budgeted revenue.

**Table 4.2.5.D Transfers from Central Government to Lusaka City Council**

			1994	1995	1996	1997	1998*
1	Total Transfers	of which				283128932	428250000
2		Special transfers				204857932	114950000
		percentage of total transfers				72.35	26.84
3		General Grants				0.00	13300000
		percentage of total transfers				0.00	3.11
4		Capital Grants				78271000	300000000
		percentage of total transfers				27.65	70.05

Source: Account figures from Lusaka City Council

Note: \* Represents budgeted revenue.

**Table 4.2.5.E Transfers from Central Government to Livingstone City Council**

			1994	1995	1996	1997	1998*
1	Total Transfers	of which	6000000	110300000		203994851	1400000
2		Special transfers				203994851	1400000
		percentage of total transfers				100	100
3		General Grants	6000000	110300000			
		percentage of total transfers	100	100			
4		Capital Grants					
		percentage of total transfers					

Source: Account figures from Livingstone City Council

Note: \* Represents budgeted revenue.

**Table 4.2.5.F Transfers from Central Government to Petauke District Council**

			1994	1995	1996	1997	1998*
1	Total Transfers	of which	41331000	44986683	16376271	39905075	
2		Special transfers		5678323			
		percentage of total transfers		12.62			
3		General Grants	41331000	39308360	16376271	39905075	
		percentage of total transfers	100.00	87.38	100.00	100.00	
4		Capital Grants					
		percentage of total transfers					

Source: Account figures from Petauke District Council

Note: \* Represents budgeted revenue.



**Table 4.2.6.1 External Finance of Local Authority Public Sector**

			1994	1995	1996	1997	1998
1	All Local Authorities Total Outstanding Debt		8500000	8500000	8500000	8500000	8500000
2	Annual All Local Authorities Additional Total Borrowing percentage of all local authorities total revenue				1300000000		
					5.00		
3	All Local Authorities Debt by major Category of Source (annual additions)						
	Domestic borrowing				1300000000		
	Concessional external lending						
	Non-concessional external lending						
4	All Local Authorities Debt by institutional source (annual additions)						
	Pension funds						
	Insurance companies						
	Banks				1300000000		
	Inter-municipal credit						
5	All Local Authorities Annual Additional Borrowing (by sector)						
	Agriculture						
	Manufacturing						
	Construction				1300000000		
	Water						
	Electricity						
	Real Estate						
	Transport						
	Health						
	Education						
	Recreation						
	Other Services						

Source: Based on account figures from the six sample councils, Ndola, Kalulushi, Chibombo, Lusaka, Livingstone and Petauke.

**Table 4.2.6.1.D External Finance of Lusaka City Public Sector**

			1994	1995	1996	1997	1998
1	Total Local Authority Outstanding Debt						
2	Annual Local Authority Additional Borrowing percentage of local authority revenue				1300000000		
					10.52		
3	Debt by major category of source (annual additions)						
	Domestic borrowing				1300000000		
	Concessional external lending						
	Non-concessional external lending						
4	Debt by institutional source (annual additions)						
	Pension funds						
	Insurance companies						
	Banks				1300000000		
	Inter-municipal credit						
5	Annual Additional Borrowing (by sector)						
	Agriculture						
	Manufacturing						
	Construction				1300000000		
	Water						
	Electricity						
	Real Estate						
	Transport						
	Health						
	Education						
	Recreation						
	Other Services						

Source: Account figures from Lusaka City Council

**Table 4.2.6.1.E External Finance of Livingstone City Public Sector**

			1994	1995	1996	1997	1998
1	Total Local Authority Outstanding Debt		8500000	8500000	8500000	8500000	8500000
2	Annual Local Authority Additional Borrowing percentage of local authority revenue						
3	Debt by major category of source (annual additions)						
	Domestic borrowing						
	Concessional external lending						
	Non-concessional external lending						
4	Debt by institutional source (annual additions)						
	Pension funds						
	Insurance companies						
	Banks						
	Inter-municipal credit						
5	Annual Additional Borrowing (by sector)						
	Agriculture						
	Manufacturing						
	Construction						
	Water						
	Electricity						
	Real Estate						
	Transport						
	Health						
	Education						
	Recreation						
	Other Services						

Source: Account figures from Livingstone City Council

**Table 4.2.6.2 Local Authority Debt Service: Payment on Loans**

			1994	1995	1996	1997	1998
1	Total All local authorities yearly payment (interest & amortisation)		26821900	138200000	1309500000	60500000	
	percentage of all local authorities total Revenue		0.12	0.63	5.04	0.24	
2	All local authorities yearly interest						
3	All local authorities debt by major category of source						
	(Annual additions)						
		Domestic borrowing	26821900	138200000	1309500000	60500000	
		Concessional external lending					
		Non-concessional external lending					
4	All local authorities debt by institutional source						
	(Annual additions)						
		Pension funds					
		Insurance companies				40000000	
		Banks	24500000	138200000	1309500000	20500000	
		Inter-municipal credit					

Source: Based on account figures from the six sample councils, Ndola, Kalulushi, Chibombo, Lusaka, Livingstone and Petauke. Debt payments are so high and some as borrowing in some cases as the loans had to be repaid the same year, due to circumstances under which the loans were initially secured. For details, please refer to relevant section.

**Table 4.2.6.2.D Lusaka City Council Debt Service: Payment on Loans**

			1994	1995	1996	1997	1998
1	Total yearly payment (interest & amortisation)		2321900		1300000000	40000000	
	percentage of local authority total revenue		0.05		10.52	0.32	
2	Yearly interest						
3	Debt by major category of source						
	(Annual additions)						
		Domestic borrowing			1300000000		
		Concessional external lending					
		Non-concessional external lending					
4	Debt by institutional source						
	(Annual additions)						
		Pension funds				40000000	
		Insurance companies					
		Banks			1300000000		
		Inter-municipal credit					

Source: Account figures from Lusaka City Council. Debt payments are so high and some as borrowing in some cases as the loans had to be repaid the same year, due to circumstances under which the loans were initially secured. For details, please refer to relevant section.

**Table 4.2.6.2.E Livingstone City Council Debt Service: Payment on Loans**

			1994	1995	1996	1997	1998
1	Total yearly payment (interest & amortisation)		24500000	138200000	9500000	20500000	
	percentage of local authority total revenue		2.97	10.76	0.40	1.04	
2	Yearly interest						
3	Debt by major category of source						
	(Annual additions)						
		Domestic borrowing	24500000	138200000	9500000	20500000	
		Concessional external lending					
		Non-concessional external lending					
4	Debt by institutional source						
	(Annual additions)						
		Pension funds					
		Insurance companies					
		Banks	24500000	138200000	9500000	20500000	
		Inter-municipal credit					

Source: account figures from Livingstone City Council. Debt payments are so high and some as borrowing in some cases as the loans had to be repaid the same year, due to circumstances under which the loans were initially secured. For details, please refer to relevant section.

**Table 4.2.7.A Ndola City Council Sources of Finance for Selected Infrastructure**

	Project	Description	Year	Amount	Source of Finance	Steps/Procedures of Sourcing Finance
1.	Water Supply	Rehabilitation of water works	1997	US\$2.8 million	IDA/NORAD urban restructuring and water supply project via central government	None. Project directly handled by the central government and external consultants..
2.	Roads	a) Road rehabilitation.	1999	unknown	Roads Board	Handled directly by the roads board.
		b) Road maintenance	On going	Unknown	Own resources	The engineering department identify need and requests funding from the director of finance.

Source: Ndola City Council

**Table 4.2.7.B Kalulushi Municipal Council Sources of Finance for Selected Infrastructure**

	Project	Description	Year	Amount	Source of Finance	Steps/Procedures of Sourcing Finance
1.	Water Supply	a) Drilling bore holes.	1997	unknown	Care International	unknown.
2.	Roads	a) Road rehabilitation.	1997-98	nil	Roads Board	The central government decides what each gets. The council works within the set target and decides which roads must be rehabilitated. The request is sent to the central government which then passes it to the Roads Board. The Roads Board tenders out the work. Money is not given to the council and a consultant paid by the Roads Board supervises the work. The council does not know anything thereafter.. In 1998, the procedures changed whereby the council can tender the work for amounts less than K15 million. The information is submitted to the central government who pay the contractor directly. For project above K15 million, the procedures remain as before.
3.	Community infrastructure	Rehabilitation of a Market	1998	unknown	Micro Project Unit of the Ministry of Finance and Economic Development, financed by the World Bank.	The council and the community contributes labour and materials which constitute 25% of the total project cost.

Source: Kalulushi Municipal Council.

**Table 4.2.7.E Livingstone City Council Sources of Finance for Selected Infrastructure**

	Project	Description	Year	Amount	Source of Finance	Steps/Procedures of Sourcing Finance
1.	Water Supply	a) Rehabilitation of treatment plant and main water line.	1994-97	US\$1 million	ADB via central government	Council provided its needs to central government which in turn picked what it deemed necessary. Thereafter, funding was procured independent of the council and the project was handled directly between ADB and central government.
		b) Raw-way rising rehabilitation and modification; leak detection and repair; procurement of vehicles; pressure zoning; new water line; water quality monitoring and capacity building.	1997	US\$1.6 million	IDA/NORAD via central government	Project proposal was formulated and approved by the council after the initial list was cut down due to too many needs. The approved list was submitted to central government where it was combined with similar requests from other councils which sourced the money. There was a further cut down by the central government when the funds were sourced. The central government tendered out the works directly without consultation with the council. The work was done under the supervision of a consultant and monitored by the council.
2.	Sewerage	Replacement of lines; rehabilitation of imhoff tank and main truck lines.	same as 1(b)	same as 1(b)	same as 1(b)	same as 1(b)
3.	Solid waste	Proposal to develop a new site	1998	nil	none	Need to develop a project proposal for financing.
4.	Roads	a) Road rehabilitation (patching and ceiling) equivalent to 1.5K million of routine maintenance	1997-98	K30 million	Roads Board	The central government decides what each gets. The council works within the set target and decides which roads must be rehabilitated. The request is sent to the central government which then passes it to the Roads Board. The Roads Board tenders out the work. Money is not given to the council and a consultant paid by the Roads Board supervises the work. The council does not know anything thereafter. In 1998, the procedures changed whereby the council can tender the work for amounts less than K15 million. The information is submitted to the central government who pay the contractor directly. For project above K15 million, the procedures remain as before.
		b) pothole patching and sealing, and grading gravel roads	1998	unknown	own	The engineering and planning department identify need and writes to the director of finance requesting for funds, if the work can be done by the council itself. If a contractor is to be hired, the request is subject to approval by the councillors.
		c) Road sector investment program	1998	nil	Central government	The central government decide on their own how many kilometres to be rehabilitated and also arrange for contracting. The council does not know anything.
		d) Opening up new roads in new residential area (6 Km of gravel	1998	nil	Own/ Land development fund	Proposal is sent to the land development fund under the ministry of lands. If approved, the money is released to the council as a grant.
5.	Education	renovation of old community hall to be used as nursery	unknown	unknown	own	same as 4(b).
6.	Health	renovation of old structure to be used as clinic	unknown	Unknown	own	same as 4(b).

Source: Livingstone City Council.



**Table 4.2.9. Sub-National Governments Revenue Potential (1,000 Kwacha)**

	Description	Revenue Base	1994	1995	1996	1997
1	Rates	Potential	4502604	4332671	4457625	7679353
		Actual	3317258	5168975	3298467	4771206
		Difference	-1185346	836304	-1159158	-2908147
2	Personal Levy	Potential	620500	648148	806161	1128508
		Actual	495336	312820	889341	1120701
		Difference	-125164	-335328	83180	-7807
3	Licences	Potential	321438	631045	2613500	1220400
		Actual	1099559	1874128	1403540	352319
		Difference	778121	1243083	-1209960	-868081
4	Housing Rent	Potential	3132859	3641661	5371952	1196007
		Actual	2493747	2136622	2512577	1211381
		Difference	-639112	-1505039	-2859375	15374
5	Service Charges	Potential	36639	114032	113702	1612256
		Actual	13830	13975	661741	754573
		Difference	-22809	-100057	548038	-857683
6	Refuse Removal	Potential	54260	5203	39544	1900000
		Actual	477	798	72103	4489
		Difference	-53783	-4405	32559	-1895511
7	Hire of Halls	Potential	941	15500	17000	1900000
		Actual	376	4827	3045	23316
		Difference	-565	-10673	-13955	-1876684
8	Rent-Properties	Potential	228506	278555	361403	1900000
		Actual	123987	128559	167557	283847
		Difference	-104519	-149996	-193846	-1616153
9	Liquor Undertaking	Potential	1115616	1219398	103605	1900000
		Actual	498290	408229	10609	0
		Difference	-617326	-811169	-92996	-1900000
10	Water Undertaking	Potential	3525410	2849119	3152235	1900000
		Actual	1301001	1578537	1586720	1520700
		Difference	-2224409	-1270582	-1565515	-379300
11	Pre-School Fees	Potential	5172	118096	74458	1900000
		Actual	2126	4415	900	17566
		Difference	-3046	-113682	-73558	-1882434
12	Meat Inspection	Potential	78625	78625	98285	1900000
		Actual	32325	10692	29401	38079
		Difference	-46300	-67933	-68885	-1861921
13	Sale of Houses	Potential	0	0	0	1900000
		Actual	0	157000	5285132	5181335
		Difference	0	157000	5285132	3281335
14	Investments	Potential	25498	100648	131616	1900000
		Actual	3617	2842	1754	68773
		Difference	-21881	-97806	-129862	-1831227
15	Bus Station	Potential	48000	187110	49100	1900000
		Actual	19734	32510	125430	121109
		Difference	-28266	-154600	76330	-1778891
16	GRZ Grants	Potential	423371	1732550	2751394	1900000
		Actual	276035	434509	215446	1152678

		Difference	-147336	-1298042	-2535947	-747322
17	Factory	Potential	199682	250000	0	1900000
		Actual	82094	77863	0	473445
		Difference	-117588	-172138	0	-1426555
18	Others	Potential	1742436	10088244	7475729	1900000
		Actual	863988	3995381	4192895	1588472
		Difference	-878448	-6092863	-3282834	-311528
	Total	Potential	16061557	26290605	27617308	37536524
		Actual	10623781	16342681	20456655	18683990
		Difference	-5437776	-9947924	-7160654	-18852534
		Potential Increase (%)	51.18	60.87	35.00	100.90

Source: Based on account figures from Ndola, Lusaka, Kalulushi and Livingstone councils, Information on Chibombo and Petauke district councils was not available.

Note: For any given revenue source, the revenue potential is derived on the basis of existing tax rate and tax base with the exception of central government grants which are based on what it had committed it self to transfer to a particular local authority. The revenue potential increase is derived as ((potential-actual)/actual)x100. The revenue potential increase, therefore, defines the percentage of uncollected revenue based on the existing revenue base. For each revenue source, a negative difference shows the magnitude to which collected revenue fell short of the current revenue potential.

**Table 4.2.10 Tax Assignment and Administration of Taxes**

Parameters for own taxes	Determination of		Collecting Authority	
	rate	tax base	file of clients	Efficiency
Rates (property tax)	SN (+ approval)	SN	SN	SN
Personal levy	C	SN	SN	SN
Levies and permits	SN (+ approval)	SN	SN	SN
Operation licences (trade etc.)	SN	SN	SN	SN

Note: SN=Sub-National Government  
C=Central Government

END OF CHAPTER FOUR TABLES

**Table A-5.1: Estimated water demand calculations -average daily demand for Ndola.**

CATEGORY	POPULATION	SPECIFIC CONSUMPTION L/C/D	WATER DEMAND (M/DAY)
High Cost	61,000	250	15,250
Medium Cost	79,000	150	11,850
Low Cost	150,000	80	12,000
Non Conventional	91,000	30	2,730
Industrial, Institutional & Commercial			20,000
Sub-total (1)	381,000	162	61,830
Losses, 30 percent of (1)		49	18,380
<b>Base average daily demand</b>		<b>211</b>	<b>80,380</b>

Source: NORPLAN A.S, (Consulting Engineers and Planners), 1996, Leak Detection Study in Pilot Areas, September.

**Table A-5.2: Water production capacity and measured production for Ndola, January 1996.**

PLANT	DESIGN CAPACITY (M3/DAY)	ACTUAL PRODUCTION (M3/DAY)	PERFORMANCE (percent)
Itawa	25,000	14,100	54
Kafubu	81,800	62,200	76
Lake Ishiku	10,500	500	4
Misundu I	55,000	28,500	51
Misundu II	45,000	27,100	60
Total	218,200	132,400	60

Source: NORPLAN A.S, (Consulting Engineers and Planners), 1996, Leak Detection Study in Pilot Areas, September.

**Table A-5.3: Water production capacity measured production for Lusaka**

Source	Design Capacity (cubic metre/day)	Actual Production (cubic metre/day)	percent
Kafue water works	106,000	74,200	70
Ground water (Boreholes)	94,000	65,800	70
Total	200,000	140,000	70

Source: Lusaka Water and Sewerage Company, Lusaka

**Table A-5.4: Refuse Generation and Disposal in Livingstone**

	1990	1997	2000
Population	84,000	96,623	109,000
<i>Residential areas ( percent)</i>			
High income	20	15	15
Medium income	10	5	5
Low income	73	80	80
<i>Population by income bracket</i>			
High	12,000	14,493	21,800
Medium	4,200	4,831	7,630
Low	67,200	77,299	79,570
<i>Estimated daily refuse generation by income level area</i>			
High	11,340	13,044	19,620
Medium	2,940	3,382	5,341

Low	26,880	30,920	31,828
Total daily refuse (kg.)	41,160	47,346	56,189

**Table A-5.5: Index Numbers For Selected Item Groups (1994=100)**

	1991			1993			1996			1998		
	Metro-Low	Metro-High	Non-Metro	Metro-Low	Metro-High	Non-Metro	Metro-Low	Metro-High	Non-Metro	Metro-Low	Metro-High	Non-Metro
Food	7.3	9.4	7.1	65.6	65.7	66.8	197.7	188.4	191.5	296.5	278.7	294.2
Housing	10	5.6	9.3	63.9	63.3	65.5	195.5	212.1	186.3	337.7	370.2	339.2
Medical	3.1	1.6	1.9	51.1	44	45.4	176.6	202.6	197.7	283.1	328.5	330.9
Transport	6.3	10.7	6.0	71.4	63.5	61.4	179.2	183.4	307	278.1	281.0	411.7
Recreation and Ed.	10.8	10.3	9.0	54.3	54.6	45.3	192.7	199.2	232.6	310.0	330.0	419.3

**Table A-5.6: Average Monthly Income and Expenditure Shares of Major item Groups**

	1991			1993			1996		
	Total	Rural	Urban	Total	Rural	Urban	Total	Rural	Urban
<b>Income distribution: Average Monthly Income</b>									
Rural	3,634			21,509			71,177		
Urban	10,738			55,257			191,486		
All Zambia	6,690			33,595			113,443		
<b>Expenditure Shares</b>									
Food	58	54	60	69	75	66	65	69	61
Housing	17	11	19	8	4	11	8	4	10
Clothing	9	16	7	5	6	5	7	9	6
Transport	7	9	6	7	7	7	10	7	12
Remittances	5	6	4	4	4	5	4	4	5
Education	3	3	3	5	4	5	3	2	3
Medical care	1	1	1	1	1	1	3	2	3
Total	100	100	100	100	100	100	100	100	100

**Table A-5.7: Percentage distribution of urban households by main source of water supply**

Stratum	Source of Water Supply						
	River /Lake	Unprotected Well	Protected Well	Borehole	Public Tap	Own Tap	Other
Urban Low Cost	1	12	2	4	34	38	9
Urban Medium Cost	3	3	0	8	12	72	3
Urban High Cost	0	3	0	4	9	83	2

Source: 1996 LCMU Survey, CSO

**Table A-5.8: Percentage Distribution of Households by Main Source of Water Supply by Poverty Status - All Zambia**

	River /Lake	Unprotected Well	Protected Well	Borehole	Public Tap	Own Tap	Other
Extremely Poor	22	37	9	9	9	9	5

Moderately Poor	13	26	7	8	20	19	7
Non Poor	9	15	4	7	19	39	6

Source: 1996 LCMU Survey, CSO

**Table A-5.9: Percentage Distribution of Urban Households by Type of Toilet Facility Used**

	Flush Toilet	Communal Flush Toilet	Own Pit Latrine	Communal Pit Latrine	Other	No Toilet Facility Used
Urban Low Cost	35	3	36	24	1	2
Urban Medium Cost	75	3	18	4	0	0
Urban High Cost	84	4	8	2	1	1

Source: 1996 LCMU Survey, CSO

**Table A-5.10: Percentage Distribution of Households by Type of Toilet Facility and Poverty Status – All Zambia**

	Flush Toilet	Communal Flush Toilet	Own Pit Latrine	Communal Pit Latrine	Other	No Toilet Facility Used
Extremely Poor	8	1	48	12	1	31
Moderately Poor	18	1	46	17	1	16
Non Poor	38	3	33	16	1	10

Source: 1996 LCMU Survey, CSO

**Table A-5.11: Percentage Distribution of Urban Households by Method of Garbage Disposal**

	Collected	Pit	Dumping	Other
Urban Low Cost	7	51	42	0
Urban Medium Cost	20	58	22	0
Urban High Cost	26	53	21	1

Source: 1996 LCMU Survey, CSO

**Table A-5.12: Percentage Distribution of Households by Method of Garbage Disposal and Poverty Status - All Zambia**

	Collected	Pit	Dumping	Other
Extremely Poor	2	37	66	1
Moderately Poor	5	43	51	1
Non Poor	11	49	40	1

Source: 1996 LCMU Survey, CSO

**Table A-5.13: Percentage of Households that Experienced Disconnections**

Province	Percentage
Central (including Chibombo)	69
Copperbelt (including Ndola & Kalulushi)	17
Eastern (including Petauke)	41
Luapula	48
Lusaka (including Lusaka City Council)	22
Northern	39
Northwestern	17
Southern	37
Western	40

Source: National Inventory and Rehabilitation Survey, 1997

**Table A-5.14: Reason for Disconnection**

	Household	Communit	Landlord	Fault			
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Province	Failed to Pay	y Failed to Pay	Failed To Pay	with Meter	Other	N.A.	Total
Central	55	2	2	9	11	21	100
Copperbelt	23	1	1	1	7	67	100
Eastern	11	21	5		16	42	100
Luapula	29	9	8	8	13	33	100
Lusaka	9	2	5	1	5	78	100
Northern	16	8	3	0	13	60	100
N/Western	7	5	0	0	5	83	100
Southern	38	2	2	9	19	30	100
Western	20	7	2	0	16	55	100

Source: National Inventory and Rehabilitation Survey, 1997

**Table A-5.15(a) : Average Monthly Income by Willingness to Pay More for Improved Service**  
(by number of respondents)

Income	Yes	No	Maybe, depends on service	Income	Yes	No	Maybe, depends on service
<b>Central Province</b>				<b>Copperbelt Province</b>			
Less than K15,000	2	0	0	Less than K15,000	1	1	3
K15,001 - K30,000	9	0	2	K15,001 – K30,000	7	1	3
K30,001 - K70,000	19	8	8	K30,001 – K70,000	17	1	7
K70,001 - K100,000	11	8	9	K70,001 – K100,000	14	2	5
More than K100,000	17	4	0	More than K100,000	23	3	11
Don't Know	4	0	0	Don't Know	1	0	1

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.15(b)**

Income	Yes	No	Maybe, depends on service	Income	Yes	No	Maybe, depends on service
<b>Eastern Province</b>				<b>Luapula Province</b>			
Less than K15,000	0	0	4	Less than K15,000	0	0	0
K15,001 - K30,000	4	0	4	K15,001 -K30,000	0	0	0
K30,001 - K70,000	31	0	4	K30,001 - K70,000	44	0	0
K70,001 - K100,000	15	0	4	K70,001 - K100,000	32	0	4
More than K100,000	27	0	0	More than K100,000	12	0	4
Don't Know	0	0	0	Don't Know	4	0	0

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.15(c)**

Income	Yes	No	Maybe, depends on service	Income	Yes	No	Maybe, depends on service
<b>Lusaka Province</b>				<b>Northern Province</b>			
Less than K15,000	2	0	0	Less than K15,000	0	0	0
K15,001 - K30,000	5	1	3	K15,001 -K30,000	5	0	0
K30,001 - K70,000	24	3	17	K30,001 - K70,000	16	3	3
K70,001 - K100,000	16	3	5	K70,001 - K100,000	35	5	3
More than K100,000	7	0	3	More than K100,000	22	0	0
Don't Know	4	0	3	Don't Know	5	0	3

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.15(d)**

Income	Yes	No	Maybe, depends	Income	Yes	No	Maybe, depends
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			on service				on service
<b>North-Western Province</b>				<b>Southern Province</b>			
Less than K15,000	0	0	0	Less than K15,000	1	0	4
K15,001 - K30,000	0	0	0	K15,001 - K30,000	1	0	3
K30,001 - K70,000	27	5	9	K30,001 - K70,000	11	4	11
K70,001 - K100,000	15	7	7	K70,001 - K100,000	3	4	15
More than K100,000	20	0	10	More than K100,000	19	0	22
Don't Know	0	0	0	Don't Know	0	0	1

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.15(e)**

Income	Yes	No	Maybe, depends on service
<b>Western Province</b>			
Less than K15,000	8	2	0
K15,001 - K30,000	2	2	0
K30,001 - K70,000	21	10	6
K70,001 - K100,000	15	2	0
More than K100,000	13	8	40
Don't Know	0	0	0

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.16(a) Percentage of Respondents by Tariff Structure and Housing Category**

Amount Paid	<b>Central Province</b>				<b>Copperbelt Province</b>			
	High Cost	Medium cost	Low Cost	Informal Housing	High Cost	Medium Cost	Low Cost	Informal Housing
Less than K500	0	0	8	2	1	1	4	1
K501 - K1,000	2	2	2	4	0	2	12	0
K1,001 - K5,000	10	14	31	0	3	2	16	1
K5,001 - K10,000	12	0	2	0	1	4	5	0
More than K10,000	0	2	0	0	19	10	0	0
Don't Know	2	2	8	0	0	6	0	1
Other	0	0	0	0	0	0	0	0

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.16(b)**

Amount Paid	<b>Eastern Province</b>				<b>Luapula Province</b>			
	High Cost	Medium cost	Low Cost	Informal Housing	High Cost	Medium Cost	Low Cost	Informal Housing
Less than K500	0	0	7	11	0	8	0	1
K501 - K1,000	0	0	0	15	0	0	12	0
K1,001 - K5,000	4	15	22	4	0	20	16	1
K5,001 - K10,000	7	7	0	0	28	0	0	0
More than K10,000	7	0	0	0	4	0	0	0
Don't Know	0	0	0	0	0	4	0	1
Other	0	0	0	0	0	0	0	0

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.16(c )**

Amount Paid	<b>Lusaka Province</b>				<b>Northern Province</b>			
	High Cost	Medium cost	Low Cost	Informal Housing	High Cost	Medium Cost	Low Cost	Informal Housing

Less than K500	0	0	0	2	0	0	0	0
K501 - K1,000	0	0	2	0	0	0	8	0
K1,001 - K5,000	6	8	19	3	11	27	16	0
K5,001 - K10,000	13	5	9	0	3	8	0	0
More than K10,000	6	5	5	0	8	0	0	0
Don't Know	0	0	9	1	0	5	14	0
Other	0	0	7	1	0	0	0	0

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.16(d)**

Amount Paid	North Western Province				Southern Province			
	High Cost	Medium cost	Low Cost	Informal Housing	High Cost	Medium Cost	Low Cost	Informal Housing
Less than K500	0	0	8	0	0	0	0	0
K501 - K1,000	0	3	3	0	0	1	5	0
K1,001 - K5,000	13	15	18	0	6	17	13	8
K5,001 - K10,000	20	5	0	0	18	6	4	0
More than K10,000	0	0	3	0	1	0	0	0
Don't Know	5	0	3	0	6	12	8	3
Other	5	3	0	0	0	0	0	0

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.16(e)**

	High Cost	Medium Cost	Low Cost	Informal Housing
	Western Province			
Less than K500	0	0	2	5
K501 - K1,000	0	0	0	5
K1,001 - K5,000	19	12	23	0
K5,001 - K10,000	12	7	5	0
More than K10,000	0	0	2	0
Don't know	0	2	2	0
Other	0	0	2	2

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.17(a)**  
**Percentage of Respondents by Tariff Distribution and Service Category**

Central Province			Copperbelt Province		
Amount Paid	Water Charges	Sewerage Charges	Amount Paid	Water Charges	Sewerage Charges
Less than K500	9	4	Less than K500	8	4
K501 - K1,000	9	14	K501 - K1,000	14	5
K1,001 - K5,000	53	24	K1,001 - K5,000	21	16
K5,001 - K10,000	15	2	K5,001 - K10,000	10	11
More than K10,000	2	27	More than K10,000	29	24
Don't Know	12	29	Don't know	6	15
Other	0	0	Other	12	25

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.17(b)**



Eastern Province			Luapula Province		
Amount Paid	Water Charges	Sewerage Charges	Amount Paid	Water Charges	Sewerage Charges
Less than K500	19	0	Less than K500	8	0
K501 - K1,000	15	0	K501 - K1,000	12	4
K1,001 - K5,000	44	0	K1,001 - K5,000	36	0
K5,001 - K10,000	15	0	K5,001 - K10,000	28	0
More than K10,000	7	0	More than K10,000	4	0
Don't Know	0	0	Don't know	4	24
Other	0	0	Other	8	72

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.17(c)**

Lusaka Province			Northern Province		
Amount Paid	Water Charges	Sewerage Charges	Amount Paid	Water Charges	Sewerage Charges
Less than K500	2	1	Less than K500	0	2
K501 - K1,000	2	3	K501 - K1,000	8	0
K1,001 - K5,000	35	10	K1,001 - K5,000	54	0
K5,001 - K10,000	27	1	K5,001 - K10,000	10	0
More than K10,000	16	1	More than K10,000	10	0
Don't Know	10	5	Don't know	18	13
Other	8	79	Other	0	85

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.17(d)**

N-Western Province			Southern Province		
Amount Paid	Water Charges	Sewerage Charges	Amount Paid	Water Charges	Sewerage Charges
Less than K500	8	0	Less than K500	0	N/A
K501 - K1,000	5	3	K501 - K1,000	7	N/A
K1,001 - K5,000	45	2	K1,001 - K5,000	36	N/A
K5,001 - K10,000	25	2	K5,001 - K10,000	28	N/A
More than K10,000	2	0	More than K10,000	1	N/A
Don't Know	8	5	Don't Know	28	N/A
Other	7	88	Other	0	N/A

Source: National Inventory and Rehabilitation Study, 1997

N/A represents none availability of data.

**Table A-5.17(e)**

Western Province		
Amount Paid	Water Charges	Sewerage Charges
Less than K500	7	2
K501 - K1,000	7	0
K1,001 - K5,000	50	0
K5,001 - K10,000	24	0
More than K10,000	2	0
Don't Know	6	8
Other	4	90

Source: National Inventory and Rehabilitation Study, 1997

**Table A-5.18: Donor Disbursement (Million USD)**

Donor disbursements (US\$million)	1994	1995	1996 (plan)
General public services	-	-	-
Education	28.2	27.9	14.8
Health	24.1	16.4	11.3
Social Security & Welfare	19.1	15.1	21.1
Housing	00.1	00.5	00.4
Community amenities	46.9	43.5	3.2
Recreational, Cultural, Religious	00.4	00.6	00.2
Economic services (incl. roads)	40.8	53.9	11.5
Other tasks	-	-	-
Total related to ISP	159.6	157.9	62.5
Average USD rate	670	865	1214
Total Donor ISP-related disbursements (K billion)	106.9	138.3	75.9
Local Authority recurrent ISP-expenditure (K billion)	9.6	7.9	12.0
<i>Total Central Government transfer (K billion)</i>	<i>1.4</i>	<i>1.3</i>	<i>2.3</i>

Source. UNDP Developm.Co-operation. Zambia 1995

## END OF CHAPTER FIVE TABLES

### Overview table on fiscal decentralisation

Country	SNG tax as % of GDP (1)	Local government disbursement as % of GDP (2)	Local gov. expenditure share of CG expenditure (%) (3)	Local government income tax as % of total local government taxes
Zambia	0.2	0.5	3.0	16
Senegal	0.5	1.0	6.3	NA
32 Countries (3) (4)			23.1	
OECD	4.5	11.1		41 (4)
Greece	0.5	3.8	5.6	
USA (1)	3.7	9.5		6
France	4.4	7.9	27	15
Germany	2.9	5.8	28.7	80
Japan	6.9	12.8		53
Denmark	16.1	24.4	42.3	93

OECD: Unweighted average.

- (1) Figures from Appendix No. 1 (not all OECD countries included but based on 28 countries)
- (2) Figures from table 3 in chapter 3.
- (3) Figures for Europe based on table 3, chapter 2. 32 countries unweighed average.
- (4) Figures from 27 OECD countries, cf. table 9 in chapter 2.
- (5) Figures from Zambia and Senegal are from the Study, 1997.

### Composition of local government revenues (%)

Country	Local taxes	User fees and charges	CG transfers	Capital raising	Other
Zambia	30	37	3	0	31
Senegal	40	21	12	0	25
32 countries (3) (1)	25	12	49	5	7
Greece	27	8	63	2	0
France	42	8	29	9	12
Germany	35	4	32	7	0
Denmark	52	22	25	0	1

- (1) Figures for Europe based on table 7, chapter 2.
- (2) Figures from Zambia and Senegal are from the study. Local taxes include all SNG taxes. Zambia figures: Average for the years 1994-97

### Key figures for the sample sub-national governments

Sample sub-national government	A) Staff in the SNG B) Per 1000 inhabitant	Size (approx.)	A) Total revenue B) Revenue per capita (K'000), 1997	Tax revenue as share of total revenue, 1997 (%) (2)	User charges as share of total revenue, 1997 (%) (2)	Transfers as share of total revenues, 1997 (%) (2)	Capital expenses as share of total expenses (1997)	Wages as share of total expenditure (1997)
Lusaka	A) 2700 B) 1.3	1,016,000	A) 11,198,185 B) 11	31	56	1	5	58
Ndola	A) 1925 B) 4.9	393,000	A) 4,777,393 B) 12	45	46	9	6	63
Kalulushi		180,000	A) 1,139,775 B) 6	39	34	11	2	52
Livingstone	A) 823 B) 6.9	120,000	A) 1,978,358 B) 16	34	47		0	52
Petauke	C) 128 D) 0.5	249,542	A) 344,715 B) 1.4	4	34	12	0	38
Chibombo	C) 87 D) 22	4,058	A) 126,038 B) 31	21	28	23	0	59
Zambia Total figures		(1) 10,096,282	A) 38,829,000 B) 3.8	21	23	3	5	60

1) Figures based on sources in the CSO, 1998 estimates. The last census was made in 1990, i.e. the population figures are only estimates + based on interviews from the sample SNGs, i.e. approx. figures.

Only the three main revenue types: tax revenue, user charges and transfers are shown here.

**Appendix No. 1 (to table No. 2) : Local tax revenues as per cent of GDP. 1995.**

	Income taxes (2)	Property tax	Other taxes	Total local taxes
Sweden	16,1	0	0	16,1
Denmark	15,1	1	0	16,1
Finland	9,7	0,5	0	10,2
Norway	7,3	0,8	0	8,1
Japan	3,6	2,2	1,1	6,9
Iceland	4,6	1,2	0,5	6,3
Switzerland (1)	4,6	0,7	0	5,3
Czech Rep.	4,1	0,3	0,3	4,7
Austria (1)	2,5	0,5	1,6	4,6
France	0,7	1,5	2,2	4,4
Spain	0,7	1,7	1,9	4,3
Korea	0,5	2,5	1,3	4,3
USA (1)	0,2	2,7	0,8	3,7
Canada (1)	0	3	0,5	3,5
Poland	1,7	1,2	0,3	3,2
Germany (1)	2,3	0,6	0	2,9
Turkey	0,8	0,1	2	2,9
Luxembourg	2,6	0,2	0	2,8
Belgium (1)	2	0	0,6	2,6
Portugal	0,4	0,8	0,8	2
Italy	0,4	0,9	0,7	2
New Zealand	0	1,8	0,2	2
Hungary	0	0,3	1,1	1,4
United Kingdom	0	1,4	0	1,4
Netherlands	0	0,7	0,4	1,1
Australia (1)	0	1	0	1
Ireland	0	0,8	0	0,8
Greece	0	0	0,5	0,5
Unweighted average	2,9	1,0	0,6	4,5
Zambia	0.03	0.07	0.09	0.2
Senegal				
Ghana				
Uganda				
Swaziland				
Zimbabwe				

(1): Federal country. Figures include only taxes at the local level.

(2): Personal and company income tax.

Source: OECD, Revenue Statistics 1965-1996. The figures from African countries will be collected via the Sub-Sahara IBRD-Study 1999. Zambia figures (1997): Ministry of Finance and Central Statistical Office.

**Appendix No. 2 (to table ): Origin of the resources in local budgets**

	Local taxes	Fees and charges	Transfers	Capital raising	Other
Albania	2.5	3.0	94.0	0	0.5
Austria	16.3	21.0	43.7	10.0	9.0
Belgium	40.8	6.0	44.3	0	9.0
Bulgaria	1.0	10.0	78.0	2.0	9.0
Cyprus	25.0	33.0	30.0	12.0	0
Czech Republic	16.0	12.0	45.0	11.0	16.0
Denmark	52.2	22.3	24.5	0	1
Estonia	0.1	0.9	91.0	2.0	6.0
Finland	39.5	24.0	28.4	5.6	2.5
France	42.0	8.0	29.0	9.0	12.0
Germany	35.0	4.0	32.0	7.0	0
Greece	27.0	8.0	63.0	2.0	0
Hungary	13.0	8.2	63.6	6.7	8.5
Iceland	16.0	21.0	57.0	0	7.0
Ireland	64.2	18.0	5.4	4.6	7.8
Italy	31.0	11.0	42.0	7.0	10.0
Latvia	65.0	1.0	29.0	0	5
Lithuania	6.4	0	87.3	0	6.3
Luxembourg	32.9	24.9	33.2	8.0	0
Malta	0.5	0	97.8	0	1.7
Netherlands	15.0	2.0	83.0	0	0
Norway	47.5	12.8	36.2	0	3.5
Poland	21.0	7.0	60.0	0	12.0
Portugal	23.0	10.8	49.5	7.5	9.4
Romania	5.0	16.0	79.0	0	0
Russia	22.0	2.5	72.5	0	3.0
San Marino	0	0	31.0	69.0	0
Slovakia	10.0	9.0	39.0	5.0	37.0
Slovenia	6.8	13.9	79.3	0	0
Spain	29.8	18.5	27.1	14.9	9.7
Sweden	56.0	15.0	20.0	0	9.0
Switzerland	46.0	24.0	18.0	3.0	9.0
Macedonia	62.3	28.8	1.5	0	7.4
Turkey	4.8	20.9	48.9	0	25.5
United Kingdom	25.0	11.0	53.0	8.0	4.0
Average	25.7	12.2	49.0	5.6	6.9
Zambia	29.8	37.3	3.3	0	30.6
Senegal					
Ghana					
Uganda					
Swaziland					
Zimbabwe					

The table is derived from reports by members of the group of experts, the work by the DEXIA and in absence of any such figures, on the statistics included in a so-called CDLR report. Paper from a working group on The European Charter of Local Self Government", Strasbourg 21 October 1997, Finances of Local Authorities (implementation of art. 9 of the charter). The figures from African countries will be collected during the study on Fiscal Decentralisation and Sub-National Finance in the Sub-Saharan Countries, 1998-2000. Zambia (Average 1994-1997 figures): Source: Central Statistical Office.

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